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SAN DIEGO
COMMUNITY COLLEGE
DISTRICT

SAN DIEGO
CITY COLLEGE

SAN DIEGO
MESA COLLEGE

SAN DIEGO
MIRAMAR
COLLEGE

SAN DIEGO
COLLEGE OF
CONTINUING
EDUCATION



2022-2023 ADOPTED BUDGET

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



**SAN DIEGO
COMMUNITY COLLEGE
DISTRICT**

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Vacant

Director, Business and Fiscal Services | Business and Technology Services, District Office

Bonnie Ann Dowd, Chair

Executive Vice Chancellor | Business and Technology Services, District Office

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SAN DIEGO COMMUNITY COLLEGE DISTRICT

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

CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | COLLEGE OF CONTINUING EDUCATION

Office of the Chancellor
619-388-6957

September 15, 2022

CHANCELLOR'S MESSAGE

The San Diego Community College District's 2022-23 Adopted Budget is developed each year through a collaborative process, which begins with the development of a Preliminary Budget in April, followed by a Tentative Budget in June and ends each year with governing boards required to approve a final Adopted Budget by September 15 of each year. A Preliminary Budget is not a state required budget but rather it is unique to SDCCD. In the interest of ensuring transparency throughout the budget development process, the San Diego Community College District prepares a Preliminary Budget in early spring based upon the release of the governor's initial state budget proposal to support planning efforts leading up to a final Adopted Budget. The District's budget development processes are widely communicated and involve the Board of Trustees; the Chancellor and Chancellor's Cabinet; the District's Budget Planning and Development Council; the District Governance Council; and other individuals and groups representing the administration, faculty, classified professionals, and student leadership of the Colleges and the District Office.

On June 30, 2022, Governor Newsom signed the 2022-23 Budget Act reflecting \$308 billion in state expenditures that included \$234.4 billion in General Fund expenditures. The state's 2022-23 budget provided \$4.0 billion in funding for California Community Colleges apportionment and categorical programs. Fortunately, the state budget outlook after the release of the Governor's 2022-23 budget on January 10 continued to improve in the months that followed. The revenue improvements were primarily from personal income tax, sales tax, and corporate taxes coming in ahead of initial projections bringing in significantly more revenues than originally anticipated by the state.

The 2022-23 enacted state budget projects total revenues of \$244 billion and total reserves of \$37.2 billion, equal to nearly 15.3% of the state's General Fund expenditures. The state budget includes overall state General Fund spending of \$234.4 billion for an increase of approximately 20% as compared to 2021-22. The enacted budget continued the state's focus on maintaining reserves as protection against economic downturns and spending priorities that focused on helping the state recover from the impact of the COVID-19 pandemic. The enacted state budget also provides a 6.56% cost-of-living adjustment (COLA); significant one-time deferred maintenance funding; and, funding for student basic needs and support. Much of the state's investment in community colleges is one-time funding that is focused on needs revealed or exacerbated by the pandemic.

The San Diego Community College District's Adopted Budget for 2022-23 is \$992.2 million, which, consists of \$557.0 million in General Fund Unrestricted and Restricted Funds and \$435.2 million in other funds, representing a \$119.8 million increase in all funds as compared to 2021-22. The District's General Fund (unrestricted and restricted) increased by \$4.8 million. General Fund Restricted revenue also includes those programs that have been identified as of budget adoption for continued funding in 2022-23. Since many letters of commitment and subsequent awards are usually not received until later in a

budget year, it can be anticipated that restricted funds will continue to change as the 2022-23 year progresses.

With regard to the other funds, there were increases of \$60.8 million in the Debt Service Fund associated with the general obligation bond debt as well as increases of \$50.7 million in the Capital Outlay Project Fund, \$3.3 million in the Enterprise Funds, \$8.2 million in the Student Financial Aid Fund. Additionally, there were decreases of \$6 million in the Proposition N Fund and S, \$2.1 million in the Retiree Benefit Trust Fund.

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

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

The District's 2022-23 Adopted Budget apportionment revenue is once again based upon the SCFF's "hold harmless" protection and FTES under the "emergency conditions allowance" (ECA) that allows the District's apportionment revenue to be calculated based upon pre-COVID-19 FTES. The District continues to focus on aligning budgeted expenses to budgeted revenues to avoid budget deficits from becoming financial deficits.

The 2022-23 Adopted Budget is my second budget as the chancellor of the San Diego Community College District. I am pleased with how the District is supporting students' basic needs. The colleges remain focused on bringing students physically onto campuses to pursue their educational goals. I am proud of how District administrators, faculty, and classified professionals continue to remain flexible in spite of the COVID-19 virus and its variants, which continue to create some challenges for students. I am gratified that the governor and state legislators continue to recognize the importance of community colleges to the state's economic well-being, as demonstrated by the state's investments once again in the 2022-23 Budget Act for one-time and continuous funding in support of all California community colleges and the students we serve.

The budget, presented for the Board of Trustees' consideration, will continue to focus on the District meeting its financial obligations, continuing to serve as many students as possible, and continuing to remain fiscally solvent and viable. Therefore, I am pleased to recommend the approval of the 2022-23 Adopted Budget for the San Diego Community College District. I wish to take this opportunity to express my appreciation to all whose collaboration and input have resulted in a budget characterized by both accountability and a positive investment in the quality and availability of programs and services to the students and the community of San Diego.

I am committed to transparency. We will continue to focus on achieving our annual FTES and FTEF targets. And, I am committed to strengthening the financial health of the District and implementation of the comprehensive multi-year strategic plan recently developed and to be implemented in 2022-23 and beyond.

In closing, we will continue to advocate for state funding to address the employer contribution costs to the CalSTRS and CalPERS retirement systems, which has more than doubled the District's operating costs associated with both pension systems. In addition to aligning annual operating expenses with revenue, the District will continue its efforts to focus on rebuilding our fund balance reserves to be prepared for future potential state funding cuts and/ or lack of COLA adjustments to ensure the ongoing fiscal solvency of the District. We will remain flexible to enable us to pivot at any time during 2022-23 to ensure the health and safety of everyone. I am honored and humbled to serve as the chancellor of this incredible district and work alongside the amazing faculty, classified professionals, and administrators of the San Diego Community College District in support of student success.



Carlos O. Cortez, Ph.D.
Chancellor

2022-23 San Diego Community College District Adopted Budget

Budget Parameters and Priorities

The Board of Trustees is committed to maintaining the on-going fiscal stability of SDCCD by meeting the State Chancellor's Office fiscal monitoring requirements and Title 5 regulations related to principles of sound fiscal management. The District's on-going fiscal stability is essential to assuring achievement of SDCCD's mission. The District's core mission and function is that of student learning and success; therefore, fiscal and budget related decisions for the District's FY 2022-23 Adopted Budget have been made with this core mission in mind and to provide funding to the four Colleges, District Support Services, and District Office Divisions based upon anticipated state funding to be earned and received.

SDCCD's Adopted Budget for FY 2022-23 is \$992.2 million consisting of General Funds of \$557 million. General Funds are comprised of General Fund Unrestricted, which amount to \$350.7 million and General Fund Restricted of \$206.3 million. The primary source of revenue in General Fund Unrestricted is state apportionment revenue earned and funded to support district operations and educational programs. General Fund Restricted funds are to be used for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to how those funds may be used. Other Funds in the amount of \$435.2 are defined by the state in the *Budget and Accounting Manual (BAM)*, which has the authority of regulation in accordance with title 5 Section 59011 of the *California Code of Regulations*.

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

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

A budget is a plan whereas; actual spending is referring to expenditures that actually occurred. Deficit budgeting does not necessarily result in deficit spending. Deficit budgeting and spending occur when actual expenses exceed revenue. The implementation of the SCFF along with significant increases to the

employer contribution rates for the CalSTRS and CalPERS pension systems have more than doubled over the last eight years, requiring the District to review its budgeted expenses to ensure alignment with apportionment revenues under the SCFF.

The SCFF provided an opportunity for districts to do this by entering into “hold harmless” protection, which guaranteed each district that it will receive its FY 2017-18 Total Computational Revenue (TCR) Apportionment adjusted by any COLA (cost of living adjustment) in subsequent fiscal years. The 2022-23 state budget included a 6.56% COLA, which has been included in the District’s proposed Adopted Budget. In order to continue efforts to align districtwide expenses with SCFF revenue, SDCCD’s Adopted Budget for 2022-23 was developed based upon the District being in “hold harmless” and its FTES protected by the “emergency conditions allowance” (ECA) to be funded at pre-COVID-19 FTES. The “hold harmless” or minimum revenue guarantee under SCFF is scheduled to sunset in FY 2024-25. Actual final state apportionment revenue for FY 2020-21 will not be known until February or March 2023 and at the same time, districts will receive its first glimpse of its state calculated FY 2022-23 apportionment revenue, which is three to four months before FY 2022-23 ends on June 30, 2023.

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

FTES Targets Used to Develop the Budget

The District’s FTES target for FY 2022-23 has been established at 37,769 FTES and is broken down as credit, CDCP (Career Development, College Preparation) non-credit and “regular” non-credit at the current year’s funding rates, which were adjusted for the 6.56% COLA as listed below:

	<u>FTES Targets</u>	<u>FTES Funded Rate</u>
Credit FTES	30,009	\$4,840
Special Admit	940	\$6,788
CDCP Non-Credit FTES	5,456	\$6,788
Non-Credit FTES	<u>1,364</u>	\$4,082
Total FTES Target	37,769	

Credit FTES is funded under the SCFF based upon a rolling three-year average, adjusted by the “ECA” FTES at a funding rate that is approximately 70% of the funding rate for Special Admit and CDCP Non-Credit FTES. Regular Non-Credit is funded at approximately 60% of the CDCP and Non-Credit FTES rate.

Budget Assumptions Used to Develop the District’s Budget

- COLA of 6.56% has been applied to all operating expenses.
- SCFF revenue has been projected based upon targeted FTES adjusted in accordance with hold harmless, ECA and stability protection; and, targeted FTEF has been calculated based upon a

productivity factor of 15, which was used for the budgeted expense amounts for non-contract faculty compensation (salary and benefits) costs.

- Compensation costs (salary and benefits) for contract faculty, staff and administrator positions in effect as of July 1, 2022 have been included in the budget with an offsetting \$8 million reduction to budgeted expenses due to positions that may become vacant in the course of any fiscal year with position not filled for an entire year during FY 2022-23.
- Mandated claims option of \$30.16 per FTES is anticipated to provide \$1.1 million to the District in lieu of submitting actual claims for various state mandated programs.
- One-time funding for Scheduled Maintenance and Instructional Equipment and Materials of \$14 million has been included in the budget and in accordance with past practice, 60% has been budgeted for maintenance and 40% for instructional equipment and materials.
- Compensation changes related to class, step advances and other statutory and fringe benefit costs have been anticipated and included in the budgeted expenses.
- The District's Kaiser rate for FY 2022-23 is increasing by 6.5%; six months of the fiscal year will experience this increase due to health benefits being based upon a calendar year. The increase for calendar year 2023 is currently projected at \$2.0 million; therefore, \$1.0 million has been included in this 2022-23 budget for the six months of the fiscal year.
- All non-discretionary (e.g., utilities, insurance, maintenance contracts, etc.) Districtwide and General Support Service operating costs have been projected and budgeted accordingly.
- Set-aside for potential obligations including various bargaining unit balances and prior-year encumbrances have been estimated for FY 2022-23 and if/when they happen they will be paid from ending fund balance reserves.
- General Fund Unrestricted ending fund balance for FY 2021-22 is the beginning balance for FY 2022-23.

The FY 2022-23 Adopted Budget presented herewith to the Board of Trustees for approval provides a balanced budget as required by law using FY 2021-22 ending fund balance, which is the beginning fund balance for FY 2022-23 plus assumed revenue and expense budget requirements, adjustments and prudent fiscal management to ensure fiscal stability. In the sections to follow, some high-level information is provided with further details included throughout the Adopted Budget book.

General Fund Unrestricted Revenue

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

In addition to the previously stated risks, COVID-19 and its variants continues to create challenges. The pandemic has had massive impacts on general health and health systems and enrollment throughout the system. The pandemic and its impacts have gone on for two years and even though several vaccines have been developed and proven, successful in fighting the effects of the disease for many individuals the health emergency continues to exist and have a major impact on the professional and personal lives of district employees and students throughout the California community college system. All districts

including SDCCD has experienced a decline in student enrollments due to impacts of the pandemic, which drives apportionment, categorical and other types of state and local revenue dollars.

As previously discussed, revenue for FY 2022-23 is projected based upon a FTES target of 37,769. The state has consistently been unable to fully-fund SCFF apportionment revenue for all districts in the system. The community college system is the largest system of higher education serving 2.1 million students; however, it receives the lowest per student funding as compared to other California higher education systems and K-12 institutions. One of the features of the SCFF when it was implemented was to provide a three-year “hold harmless” protection to allow districts to address changes to operational processes and academic offerings based upon anticipated SCFF calculated revenue. However, given some of the challenges with the SCFF and the state’s continuing inability to fully fund all districts, along with the COVID-19 pandemic impact, the state’s enacted 2022-23 Budget Act once again extended the “hold harmless and stability protection for districts through FY 2024-25.

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

Following table compares projected revenue by source in the Unrestricted General Fund for FY 2022-23 to revenue in the FY 2021-22 Adopted Budget:

FY 2022-23 compared to FY 2021-22 Adopted Budget Revenues

Revenue	2021-22 Adopted Budget	2022-23 Adopted Budget	Change Over/(Under)
Beginning Balance*	\$ 21,903,119	\$ 35,363,457	13,460,338
Apportionment	178,358,982	186,782,973	8,423,991
Basic Allocation	21,961,488	30,743,853	8,782,365
Special Admit	6,072,632	6,380,720	308,088
Supplemental Allocation	41,313,730	39,672,514	(1,641,216)
Student Success Allocation	26,480,372	28,593,825	2,113,453
Lottery	6,119,835	6,420,730	300,895
FY 2019-20 Full-Time Faculty	1,922,450	1,922,450	0
FY 2020-21 Full-Time Faculty	2,905,692	3,025,628	119,936
Mandated Cost Reimbursement	1,151,505	1,139,113	(12,392)
College Promise (BOG Waiver Admin.)	388,624	361,964	(26,660)
Apprenticeship Allowance	370,368	627,986	257,618
Interest	500,000	600,000	100,000
Non-Resident Tuition	4,800,000	4,800,000	0
Student Fees	46,700	46,700	0
Other Local Revenue	209,369	209,369	0
Part-time Faculty Compensation	816,362	868,895	52,533
Part-time Faculty Health Benefits	118,047	136,362	18,315
Part-time Faculty Office Hours	1,000,000	1,885,149	885,149
Indirect Cost	803,542	830,638	27,096
Enrollment Resident Fee (2%)	260,688	267,081	6,393
Transfers In	-	-	0
Budget Adjustment*	13,820,536	-	(13,820,536)
Total	331,324,041	350,679,407	33,175,902

*The FY 2021-22 Budget Adjustment of \$13,820,536 consists primarily of the net of the Beginning Fund Balance of \$21,903,119, which includes the minimum 5% reserve.

General Fund Unrestricted Expenditures

When a fiscal year is closed and actual revenue and expenses finalized, the resulting ending fund balance carries forward and becomes the beginning fund balance for the subsequent fiscal year. The District’s beginning fund balance for FY 2022-23 is \$35.3 million; included in that fund balance is the state’s minimum recommended 5% reserve, which the District’s Board of Trustees also requires be

maintained as a minimum cash reserve. However, to ensure the fiscal health of a district, the State Chancellor’s office is now recommending that all districts maintain a minimum two-month or 16.7% reserve

Through the District’s utilization of its Unrestricted General Fund beginning balance, actual and planned operating expenses and continuing prudent spending at all levels the District will remain fiscally sound in FY 2022-23 and able to support student demand throughout the District. However, FY 2022-23 and the next two fiscal year’s budgets through FY 2024-25 will require restraint and ongoing reductions in expenses that align with realistic anticipated revenues. SCFF “hold harmless” protection will sunset in FY 2024-25 and district’s will only be guaranteed a funding level that will be identified as the “floor” with apportionment revenue remaining flat as of FY 2025-26. Additionally, there must be a commitment to rebuilding General Fund reserves for the District to be prepared for uncertainties and other unanticipated emergencies.

FY 2022-23 Adopted Budget as compared to FY 2021-22 Adopted Budget Expenses is as follows:

Expenditures	2021-2022 Budget	2022-2023 Budget	Change Over/(Under)
Academic Salaries*	110,108,947	113,586,163	3,477,216
Classified Salaries*	65,152,655	63,117,208	(2,035,447)
Benefits*	77,697,360	85,661,777	7,964,417
Other Expenses	41,810,868	46,881,185	5,070,317
Set-Asides/Reserves	36,554,211	41,433,074	4,878,863
Total	\$ 331,324,041	\$ 350,679,407	\$ 19,355,366

The committed set-asides/reserves for FY 2022-23 are as follows:

2022-23 Unrestricted Set-Asides/Reserves	<u>\$41,433,074</u>
Vacant funded positions as of July 2022*	28,748,568
Kaiser medical rate increase FY23	1,000,000
District positions reorganization	715,000
Apprenticeship (Reserve)	1,566,140
BFB Minimum 5% Cash Reserve	16,293,125
Contingency reserve	1,110,241
Continued hiring freeze*	(8,000,000)
Total	<u>\$41,433,074</u>

*\$8 million of the vacant positions has been assumed to remain vacant and has been included in the one-time anticipated expense reductions due to only critical positions being hired under the current hiring freeze.

Long-Term Obligations

As previously stated, the SCFF funding model for apportionment revenue has created a need for a seismic shift to the District’s enrollment and operational planning. Unfortunately, in “normal years”, one of the challenges for all community colleges is that in good economic times, student enrollment declines with students taking less class sections as they pursue employment opportunities. Conversely, during bad economic times, students flock to campuses and districts, which receive less state funding due to lower state revenues realized. The COVID-19 pandemic and its variants continue to impact student enrollment and the state’s economy, which will require the District to be as nimble as possible.

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

Following are two major long-term obligations of the District that will affect annual budgets well beyond the FY 2022-23 Adopted Budget year:

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

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

Under GASB 43 and 45, the District was required to obtain actuarial valuations of its retiree health benefits program at least once every two years. GASB 74 and 75 replaced GASB 43 and 45 and require the District to obtain actuarial valuation on an annual basis. The actuarial liability for current and future retirees, as of July 1, 2020 was \$37,968,060, which represented the present value of all benefits expected to be paid by the District for its current and future retirees. The District's actuarial study completed in November 2021 in compliance with GASB 74 and 75 requirements determined the net Other Post-Employment Benefits (OPEB) liability as of June 30, 2021 to be \$45,113,223.

The District contributed \$11 million to the Community College League of California – Joint Powers Authority (CCLC-JPA) in June 2006, and adopted a goal of fully funding the plan by allowing the funds to grow by interest earned until it is sufficient to pay all future retiree health benefit obligations. As of June 30, 2018 the value of the District' Retiree Health Benefit Funding Program Joint Powers Agency (JPA) had grown to \$20,293,344. The cost of benefits for actual retirees may be charged each year to the JPA rather than those costs funded as a current operating expense from the unrestricted general fund. In FY 2018-19, it came to the attention of the District that this had not been occurring each year; therefore, a \$14.7 million withdrawal covering retiree expenses paid by the District's annual operating budgets through FY 2017-18 to its health benefits provider, VEBA, was submitted to the JPA for reimbursement to address FY 2018-19 deficit spending, leaving a balance of \$6,285,675 in the trust as of June 30, 2019, which has since grown to \$6,909,261 as of June 30, 2022. The District continues to have the option of annually billing the JPA for the benefit costs for retirees receiving lifetime benefits, although the FY 2022-23 budget as presented does not include any expectation of billing the JPA for any year since the 2018-19 drawdown. The intent is to grow back the value of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) to avoid having to pay for retiree health benefits out of future annual operating budgets.

- **District's Pension Obligations**

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

Any change to the CalSTRS costs paid by the state, employee, and employers may only occur by legislative action. AB1469, which passed in 2013, provided the CalSTRS Board with the authority to increase the employer contribution rate of 8.25% for employees covered under STRS to 18.40% over a seven-year period. Each year beginning in FY 2013-14, the employer contribution rate was set to increase until it arrived at an employer contribution rate of 18.4%. However, due to COVID-19, the Governor temporarily reduced the rate to 16.92% effective FY 2021-22, which has now increased to 19.10% for FY 2022-23. Conversely, the CalPERS Board has complete authority to adjust its contribution rates annually, which it did in 2014 and again in 2017. The CalPERS employer contribution rate in FY 2013-14 was 11.44% and was anticipated to increase to 22.7% by FY 2021-22 but was also temporarily reduced to 20.7% due to the economic impact of the COVID-19 pandemic and has now been increased to 25.37% for FY 2022-23.

Future Budget Development Considerations

- **Internal**

Future Prop S and N operating costs will continue to impact annual budgets in order to continue to maintain infrastructure and facilities built and upgraded thanks to the support of local San Diego taxpayers for both propositions. The District also made sound fiscal management decisions by entering into long-term (in most cases 99 years) lease agreements for property no longer used by the District. The annual lease revenues to be received by the District in FY 2022-23 are projected at \$1.9 million, which will continue to assist with offsetting the increased maintenance and operation costs associated with the capital construction projects under Proposition S and Proposition N that have been underway at the District since 2002. Facility capacity increased exponentially and "state of the art" infrastructure improvements because of passage of both propositions have allowed the District to serve student demand and the San Diego City community the District serves.

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

- **External**

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

Districts must continue to focus on addressing long-term obligations such as OPEB and the projected increases to the employer contribution rates to fund CalSTRS and CalPERS pension obligations. The Governor also continues to urge fiscal restraint. Clearly, no one can predict the future; therefore, the District must continue to be able to address unanticipated financial needs as they arise as part of its annual fiscal and strategic planning to ensure the fiscal solvency of the District. Therefore, it is imperative that an annual adopted budget emphasizes increasing operating reserves/ending fund balance to be able to address any reductions in revenue or unexpected emergencies or increases to operating expenses in order to ensure the District remains fiscally solvent.

DISTRICT BUDGET ALL FUNDS

The District's 2022-23 Adopted Budget of \$992.2 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The General Fund Unrestricted FY 2022-23 Adopted Budget is \$350.6 million. The General Fund Restricted FY 2022-23 Adopted Budget is \$206.3 million. The 2022-2023 Adopted Budget is approximately \$119.8 million more than the 2021-2022 Adopted Budget. This is primarily due to the net increases in the General Fund Unrestricted and in other funds. The General Fund Unrestricted increased by \$19.3 million. It should be noted that only those programs that have been identified for continued funding in 2022-2023 have been included in the Restricted Funds. Since many letters of commitment and subsequent awards will not be received until later in the budget year, it can be anticipated that this category of funding will continue to change as the 2022-2023 year progresses.

With regard to the other funds, there were increases of \$60.8 million in the Debt Service Fund associated with the general obligation bond debt as well as increases of \$50.7 million in the Capital Outlay Project Fund, \$3.3 million in the Enterprise Funds, and \$8.2 million in the Student Financial Aid Fund. Additionally, there were decreases of \$6 million in the Proposition N Fund and S, \$2.1 million in the Retiree Benefit Trust Fund. The table below provides a summary of these funds in comparison with the 2021-2022 Adopted Budget.

	2021-2022 Total Budget Adopted	2022-2023 Total Budget Adopted	Changes Over/Under
General Funds			
General Fund Unrestricted	331,324,041	350,679,407	19,355,366
General Fund Restricted	220,849,799	206,337,399	(14,512,400)
Total General Funds	\$ 552,173,840	\$ 557,016,806	\$ 4,842,966
Other Funds			
Bond Interest & Redemption Fund	172,849,205	233,676,930	60,827,725
Child Development Fund	3,866,113	4,447,726	581,613
Other Special Revenue Fund	1,053,586	986,961	(66,625)
Capital Outlay Projects Fund	28,463,399	79,233,012	50,769,613
Proposition S Fund	3,069,357	2,570,562	(498,795)
Proposition N Fund	11,849,840	6,322,197	(5,527,643)
Enterprise Funds	11,900,725	15,284,194	3,383,469
Internal Services	26,588,188	25,903,915	(684,273)
Associated Students	426,980	478,166	51,186
Student Representation Fee	407,491	523,123	115,632
Student Financial Aid Fund	48,275,160	56,508,857	8,233,697
Scholarship/Loan	59,389	59,427	38
Trust and Agency	2,181,584	2,129,775	(51,809)
Retiree Benefit Trust	9,284,451	7,130,561	(2,153,890)
Total Other Funds	\$ 320,275,468	\$ 435,255,406	\$ 114,979,938
Grand Totals	\$ 872,449,308	\$ 992,272,212	\$ 119,822,904

SUMMARY OF TOTAL DISTRICT BUDGET

Revenue:

Fund Description	Beginning Fund Balance	Revenue	Incoming Transfers	Total Revenue
General Fund Unrestricted	35,363,457	314,485,312	830,638	350,679,407
General Fund Restricted	69,833,591	132,095,910	4,407,898	206,337,399
Bond Interest & Redemption Fund	96,328,705	137,348,225	-	233,676,930
Child Development Fund	2,671,076	1,651,650	125,000	4,447,726
Other Special Revenue Fund	737,399	249,562	-	986,961
Capital Outlay Projects Fund	60,073,676	17,905,930	1,253,406	79,233,012
Proposition S Fund	2,471,884	98,678	-	2,570,562
Proposition N Fund	6,111,689	210,508	-	6,322,197
Enterprise Funds	-	15,149,194	135,000	15,284,194
Internal Services	22,042,939	3,853,301	7,675	25,903,915
Associated Students	343,051	26,038	109,077	478,166
Student Representation Fee	432,123	91,000	-	523,123
Student Financial Aid Fund	-	56,508,857	-	56,508,857
Scholarship/Loan	59,027	400	-	59,427
Trust and Agency	1,470,725	659,050	-	2,129,775
Retiree Benefit Trust	6,909,261	221,300	-	7,130,561
Total Budget	\$ 304,848,603	\$ 680,554,915	\$ 6,868,694	\$ 992,272,212

Expenditures:

Fund Description	Expenditures	Contingencies	Outgoing Transfers	Total Allocations
General Fund Unrestricted	305,520,419	41,433,074	3,725,914	350,679,407
General Fund Restricted	184,900,525	19,690,487	1,746,387	206,337,399
Bond Interest & Redemption Fund	137,348,225	96,328,705	-	233,676,930
Child Development Fund	4,279,837	-	167,889	4,447,726
Other Special Revenue Fund	986,961	-	-	986,961
Capital Outlay Projects Fund	77,798,142	1,097,213	337,657	79,233,012
Proposition S Fund	1,820,136	750,426	-	2,570,562
Proposition N Fund	6,085,470	236,727	-	6,322,197
Enterprise Funds	15,284,194	-	-	15,284,194
Internal Services	(3,856,031)	29,759,946	-	25,903,915
Associated Students	197,815	280,351	-	478,166
Student Representation Fee	274,406	248,717	-	523,123
Student Financial Aid Fund	56,448,648	-	60,209	56,508,857
Scholarship/Loan	658	58,769	-	59,427
Trust and Agency	1,253,585	876,190	-	2,129,775
Retiree Benefit Trust	13,500	7,117,061	-	7,130,561
Total Budget	\$ 788,356,490	\$ 197,877,666	\$ 6,038,056	\$ 992,272,212

INTERFUND/INTRAFUND TRANSFERS

Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Restricted	\$ 3,374,162	General Fund Unrestricted	See Detail on Page 3
General Fund Restricted	830,638	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	60,209	Student Financial Aid	Administrative Allowance
General Fund Restricted	142,889	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	915,749	General Fund Restricted	Maintenance, Emergency Repairs & Campus Minor Improvements
Capital Projects Fund	337,657	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	109,077	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
Total Transfers	\$ 6,038,056		

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GENERAL FUND UNRESTRICTED

The 2022-2023 General Fund Unrestricted budget accounts for all the assets and resources used for financing the general operations of the District (instruction, administration, student services, maintenance and operations, etc.) in Fiscal Year 2022-2023. This fund also accounts for any matching contributions required for categorical programs.

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

GENERAL FUND UNRESTRICTED REVENUE

Comparison of 2021-2022 Budget Revenue to 2022-2023 Budgeted Revenue

Revenue Source	2021-2022 Adopted Budget	2022-2023 Adopted Budget	Changes Over/ (Under)
Apportionment			
Basic Allocation	\$ 21,961,488	\$ 30,743,853	\$ 8,782,365
Credit FTES	126,312,573	145,145,502	18,832,929
Regular Non-Credit CDCP	31,768,614	37,035,328	5,266,714
Non-Credit FTES	5,315,737	5,575,405	259,668
Special Admit	6,072,632	6,380,720	308,088
Minimum Revenue	14,962,058	(973,262) *	(15,935,320)
Sub-Total	206,393,102	223,907,546 1)	17,514,444
Supplemental Allocation	\$ 41,313,730	\$ 39,672,514	\$ (1,641,216)
Student Success Allocation	26,480,372	28,593,825	2,113,453
Sub-Total	67,794,102	68,266,339	472,237
Total Apportionment Revenue	274,187,204	292,173,885	17,986,681
Lottery	\$ 6,119,835	\$ 6,420,730	\$ 300,895
FY 2019-20 Full-Time Faculty	1,922,450	1,922,450	0
FY 2021-22 Full-Time Faculty	2,905,692	3,025,628	119,936
Mandated Cost Reimbursement	1,151,505	1,139,113	(12,392)
Interest Revenue	500,000	600,000	100,000
Non-Resident Tuition	4,800,000	4,800,000	0
College Promise (BOG Waiver Admin.)	388,624	361,964	(26,660)
Student Fees	46,700	46,700	0
Apprenticeship Allowance	370,368	627,986	257,618
Enrollment Resident Fee (2%)	260,688	267,081	6,393
Part-time Faculty Compensation	816,362	868,895	52,533
Part-time Faculty Health Benefits	118,047	136,362	18,315
Part-time Faculty Office Hours	1,000,000	1,885,149	885,149
Indirect Cost	803,542	830,638	27,096
Other Local Revenue	209,369	209,369	0
Budget Adjustment	13,820,536	0	(13,820,536)
Transfers In	0	0	0
Total Revenue	309,420,922	315,315,950	5,895,028
Beginning Balance	2) \$ 21,903,119	\$ 35,363,457	\$ 13,460,338
TOTAL UNRESTRICTED REVENUES	\$ 331,324,041	\$ 350,679,407	\$ 19,355,366

1) Included in apportionment for 2022-23 when Recal is paid in Feb/March 2024 for \$292,173,885 is \$19,166,607 for Cost of Living Adjustment (COLA); 2021-22 COLA was \$13,230,505.

2) Beginning Fund Balance represents the projected prior year's Ending Balance. Budget Adjustments require additional revenue or unexpended expenses to avoid a financial deficit at year end.

* 2022-23 Potential SCFF Adjustment.

GENERAL FUND UNRESTRICTED

Inter and Intra Fund Transfers

INTRAFUND TRANSFERS		INTERFUND TRANSFERS	
Outgoing Transfer to Restricted for:		Transfer from GFU to:	
Districtwide Co-curricular	\$ 2,834,606	Child Development	\$ 100,000
Hourglass Park - Miramar	211,218	Internal Services / Sports Ins.	7,675
Hourglass Field House	232,871	District Support Assoc. Students (1 & 2)	109,077
Hazardous Materials	95,467	Other Enterprise Fund (KSDS)	135,000
Hourglass Pool-Miramar	0		
Total Intrafund Transfer Out	\$ <u>3,374,162</u>	Total Interfund Transfer Out	\$ <u>351,752</u>

(1) I.D. Card City College = \$ 17,400 - Mesa College = \$ 27,150 - Miramar College = \$14,922 - Continuing Ed. = \$0
 (2) Vending City College = \$13,050 - Mesa College = \$20,363 - Miramar College = \$11,192 - Continuing Ed = \$5,000

GENERAL FUND
UNRESTRICTED
INTER/INTRAFUND

GENERAL FUND UNRESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

TOTAL GENERAL FUND UNRESTRICTED

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Instructional Contract	41,019,450	40,143,141	42,333,876	40,052,105	39,675,422	11.31
Non-Instructional Contract	25,113,291	25,156,263	25,102,544	25,950,802	25,501,614	7.27
Instructional Other	47,010,368	40,245,098	45,262,736	41,697,050	46,120,768	13.15
Non-Instructional Other	2,041,918	1,803,918	2,166,726	1,762,394	2,288,359	0.65
TOTAL ACADEMIC SALARIES	115,185,027	107,348,421	114,865,882	109,462,351	113,586,163	32.39
Non-Instructional Regular	56,701,904	56,580,050	58,462,330	57,359,116	54,514,080	15.55
Instructional Aides Regular	6,609,264	6,658,307	6,853,978	6,534,818	6,493,337	1.85
Non-Instructional Salaries Other	1,200,533	979,687	1,298,338	1,352,263	1,275,970	0.36
Instructional Aides Other	746,960	488,257	912,553	390,023	833,821	0.24
TOTAL NON-ACADEMIC SALARIES	65,258,661	64,706,302	67,527,199	65,636,220	63,117,208	18.00
Employee Benefits	74,026,898	81,614,337	79,568,274	87,347,803	85,661,777	24.43
Supplies and Materials	4,275,182	2,062,120	4,288,248	2,748,853	4,597,044	1.31
Other Operating Expenses	31,280,321	20,809,078	31,217,107	23,789,608	34,334,424	9.79
Capital Outlay	2,523,457	684,731	2,558,022	1,093,121	4,222,503	1.20
Intrafund Transfers Out	3,558,395	3,206,211	4,123,064	3,979,949	3,374,162	0.96
Interfund Transfers Out	356,995	356,995	351,752	344,077	351,752	0.10
Student Financial Aid	1,300	1,170	1,300	1,300	1,300	0.00
Contingencies	16,651,516	-	26,934,846	-	41,433,074	11.82
TOTAL NON-SALARY ACCOUNTS	132,674,064	108,734,643	149,042,613	119,304,711	173,976,036	49.61
TOTAL ACTUALS & BUDGET	313,117,752	280,789,365	331,435,694	294,403,283	350,679,407	100.00

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

GENERAL FUND UNRESTRICTED ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

CITY COLLEGE

	2020-2021 Adjusted Total Budget	2020-2021 Final Actual	2021-2022 Adjusted Total Budget	2021-2022 Final Actual	2022-2023 Adopted Total Budget	PCT Total
	\$	\$	\$	\$	\$	%
Instructional Contract	12,015,792	11,872,388	12,161,783	11,573,423	11,116,560	22.74
Non-Instructional Contract	5,770,840	5,985,473	5,535,923	5,731,645	5,676,447	11.61
Instructional Other	10,556,484	8,244,815	8,607,700	8,848,619	6,730,338	13.76
Non-Instructional Other	573,200	423,328	565,773	186,531	860,989	1.76
TOTAL ACADEMIC SALARIES	28,916,316	26,526,005	26,871,179	26,340,219	24,384,334	49.87
Non-Instructional Regular	5,975,973	5,986,345	6,325,691	6,242,473	5,763,374	11.79
Instructional Aides Regular	1,668,114	1,653,276	1,680,669	1,615,432	1,643,070	3.36
Non-Instructional Salaries Other	139,417	51,030	223,009	79,118	184,165	0.38
Instructional Aides Other	48,000	2,493	123,153	8,203	8,000	0.02
TOTAL NON-ACADEMIC SALARIES	7,831,504	7,693,143	8,352,522	7,945,227	7,598,609	15.54
Employee Benefits	12,445,563	13,353,155	14,786,615	14,439,019	14,963,494	30.60
Supplies and Materials	421,425	72,066	346,218	129,620	667,119	1.36
Other Operating Expenses	682,382	212,657	752,826	318,981	879,494	1.80
Capital Outlay	266,117	37,657	366,068	54,433	401,647	0.82
TOTAL NON-SALARY ACCOUNTS	13,815,487	13,675,534	16,251,727	14,942,053	16,911,754	34.59
TOTAL ACTUALS & BUDGET	50,563,307	47,894,682	51,475,428	49,227,498	48,894,697	100.00

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

MESA COLLEGE

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Instructional Contract	15,882,169	15,752,122	16,632,457	16,004,427	15,715,308	21.90
Non-Instructional Contract	8,371,240	8,030,101	8,226,321	8,211,240	8,672,312	12.08
Instructional Other	16,099,842	13,558,309	16,166,631	13,096,102	15,606,626	21.75
Non-Instructional Other	652,466	535,092	662,083	627,576	612,256	0.85
TOTAL ACADEMIC SALARIES	41,005,717	37,875,624	41,687,492	37,939,345	40,606,502	56.58
Non-Instructional Regular	7,207,220	7,157,515	7,476,460	7,420,439	7,107,308	9.90
Instructional Aides Regular	2,194,885	2,176,577	2,372,481	2,270,756	2,159,055	3.01
Non-Instructional Salaries Other	49,767	44,712	117,242	85,027	111,470	0.16
Instructional Aides Other	172,715	55,889	166,845	16,998	160,755	0.22
TOTAL NON-ACADEMIC SALARIES	9,624,587	9,434,693	10,133,028	9,793,219	9,538,588	13.29
Employee Benefits	19,226,589	18,401,512	20,696,063	19,462,072	18,964,675	26.43
Supplies and Materials	634,833	142,895	788,835	237,159	755,519	1.05
Other Operating Expenses	1,011,150	347,985	1,200,531	645,099	1,241,559	1.73
Capital Outlay	609,694	142,767	643,810	194,527	656,848	0.92
TOTAL NON-SALARY ACCOUNTS	21,482,266	19,035,159	23,329,239	20,538,856	21,618,601	30.12
TOTAL ACTUALS & BUDGET	72,112,570	66,345,475	75,149,759	68,271,421	71,763,691	100.00

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

MIRAMAR COLLEGE

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Instructional Contract	6,974,589	6,798,863	7,480,109	6,697,491	6,938,802	15.58
Non-Instructional Contract	5,101,227	5,022,482	5,606,762	5,728,864	5,659,616	12.70
Instructional Other	11,706,200	10,846,752	11,705,385	11,139,102	11,672,528	26.20
Non-Instructional Other	540,531	601,835	555,344	571,492	470,473	1.06
TOTAL ACADEMIC SALARIES	24,322,547	23,269,932	25,347,600	24,136,948	24,741,419	55.54
Non-Instructional Regular	4,136,053	4,149,921	4,433,332	4,465,180	4,493,760	10.09
Instructional Aides Regular	1,612,457	1,639,620	1,661,148	1,578,094	1,613,673	3.62
Non-Instructional Salaries Other	114,436	116,372	142,121	101,559	147,347	0.33
Instructional Aides Other	214,060	142,433	218,537	141,681	224,383	0.50
TOTAL NON-ACADEMIC SALARIES	6,077,006	6,048,347	6,455,138	6,286,515	6,479,163	14.54
Employee Benefits	11,094,875	10,628,742	12,276,256	11,736,866	11,420,598	25.64
Supplies and Materials	201,993	118,208	263,795	132,264	250,302	0.56
Other Operating Expenses	1,258,064	1,126,316	1,140,528	902,447	1,297,900	2.91
Capital Outlay	278,204	85,864	346,382	124,608	357,086	0.80
Student Financial Aid	1,300	1,170	1,300	1,300	1,300	0.00
TOTAL NON-SALARY ACCOUNTS	12,834,436	11,960,299	14,028,261	12,897,486	13,327,186	29.92
TOTAL ACTUALS & BUDGET	43,233,989	41,278,578	45,830,999	43,320,949	44,547,768	100.00

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

COLLEGE OF CONTINUING EDUCATION

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Instructional Contract	6,146,900	5,719,768	6,059,527	5,776,763	5,904,752	17.87
Non-Instructional Contract	4,067,640	4,185,595	3,957,194	4,224,988	3,896,482	11.79
Instructional Other	7,936,187	7,579,845	8,783,020	8,613,226	9,362,594	28.34
Non-Instructional Other	131,702	169,270	143,679	220,292	145,988	0.44
TOTAL ACADEMIC SALARIES	18,282,429	17,654,477	18,943,420	18,835,269	19,309,816	58.45
Non-Instructional Regular	3,308,521	3,278,628	3,460,544	3,412,445	2,993,281	9.06
Instructional Aides Regular	647,706	701,962	645,957	682,541	662,091	2.00
Non-Instructional Salaries Other	54,464	40,487	30,000	30,217	30,000	0.09
Instructional Aides Other	30,000	-	30,000	1,754	30,000	0.09
TOTAL NON-ACADEMIC SALARIES	4,040,691	4,021,077	4,166,501	4,126,957	3,715,372	11.25
Employee Benefits	8,625,187	8,493,182	9,415,795	9,239,707	8,409,695	25.46
Supplies and Materials	515,338	213,886	448,508	274,088	512,929	1.55
Other Operating Expenses	572,662	218,699	688,071	298,002	811,501	2.46
Capital Outlay	85,622	16,351	268,811	299,112	277,182	0.84
TOTAL NON-SALARY ACCOUNTS	9,798,809	8,942,118	10,821,185	10,110,909	10,011,307	30.30
TOTAL ACTUALS & BUDGET	32,121,929	30,617,673	33,931,106	33,073,134	33,036,495	100.00

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2020-21 and 2021-22 Budget and Actuals Compared to 2022-23 Adopted Budget

DISTRICT ADMINISTRATIVE OFFICES

	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adjusted Total Budget \$	2021-22 Final Actual \$	2022-23 Adopted Total Budget \$	2022-23 PCT Total %
Non-Instructional Contract	1,678,027	1,808,296	1,632,706	1,910,304	1,596,757	6.06
Instructional Other	25,634	4,218	-	-	-	-
Non-Instructional Other	113,962	54,067	217,613	130,126	188,653	0.72
TOTAL ACADEMIC SALARIES	1,817,623	1,866,581	1,850,319	2,040,431	1,785,410	6.78
Non-Instructional Regular	13,987,169	13,916,716	24,074,613	23,387,362	12,113,483	45.97
Instructional Aides Regular	11,729	11,728	69,462	69,462	-	-
Non-Instructional Salaries Other	349,533	726,102	363,979	989,837	368,980	1.40
Instructional Aides Other	(56,554)	592	-	2,492	-	-
TOTAL NON-ACADEMIC SALARIES	14,291,877	14,655,138	24,508,054	24,449,153	12,482,463	47.37
Employee Benefits	7,494,962	17,067,995	13,721,522	25,872,194	8,156,547	30.96
Supplies and Materials	275,921	46,853	205,630	(132,366)	426,056	1.62
Other Operating Expenses	4,044,182	667,823	6,081,676	6,580,531	3,044,971	11.56
Capital Outlay	509,473	3,089	240,737	59,418	453,121	1.72
Intrafund Transfers Out	-	-	-	(0)	-	-
Interfund Transfers Out	-	-	-	-	-	-
TOTAL NON-SALARY ACCOUNTS	12,324,538	17,785,759	20,249,565	32,379,778	12,080,696	45.85
TOTAL ACTUALS & BUDGET	28,434,038	34,307,478	46,607,938	58,869,361	26,348,569	100
Contingencies	16,651,516	-	26,934,846	-	41,433,074	
TOTAL ACTUALS & BUDGET WITH CONTINGENCIES	45,085,554	34,307,478	73,542,784	58,869,361	67,781,643	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2020-21 and 2021-22 Budget and Actuals Compared to 2022-23 Adopted Budget

DISTRICTWIDE SUPPORT SERVICES

	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adjusted Total Budget \$	2021-22 Final Actual \$	2022-23 Adopted Total Budget \$	2022-23 PCT Total %
Non-Instructional Contract	124,317	124,317	143,638	143,762	-	0.00
Instructional Other	686,021	11,160	-	-	2,748,682	3.25
Non-Instructional Other	30,057	20,326	22,234	26,378	10,000	0.01
TOTAL ACADEMIC SALARIES	840,395	155,803	165,872	170,139	2,758,682	3.26
Non-Instructional Regular	22,086,968	22,090,926	12,691,690	12,431,216	22,042,874	26.04
Instructional Aides Regular	474,373	475,144	424,261	318,534	415,448	0.49
Non-Instructional Salaries Other	492,916	984	421,987	66,505	434,008	0.51
Instructional Aides Other	338,739	286,850	374,018	218,896	410,683	0.49
TOTAL NON-ACADEMIC SALARIES	23,392,996	22,853,904	13,911,956	13,035,151	23,303,013	27.53
Employee Benefits	15,139,722	13,669,751	8,672,023	6,597,945	23,746,768	28.05
Supplies and Materials	2,225,672	1,468,213	2,235,262	2,108,089	1,985,119	2.34
Other Operating Expenses	23,711,881	18,235,598	21,353,475	15,044,548	27,058,999	31.96
Capital Outlay	774,347	399,004	692,214	361,023	2,076,619	2.45
Intrafund Transfers Out	3,558,395	3,206,211	4,123,064	3,979,949	3,374,162	3.99
Interfund Transfers Out	356,995	356,995	351,752	344,077	351,752	0.42
TOTAL NON-SALARY ACCOUNTS	45,767,012	37,335,773	37,427,790	28,435,631	58,593,418	69.21
TOTAL ACTUALS & BUDGET	70,000,403	60,345,480	51,505,618	41,640,921	84,655,113	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED REVENUE

General Fund Restricted represents the third largest source of revenue received by the District. These restricted resources include grants, contracts and other categorical programs such as Student Equity and Achievement Program (SEA), Disabled Student Services (DSPS), Strong Workforce, vocational education and staff development.

Included in the Adopted Budget are only those programs that have been identified at this point in time for continued funding during 2022-2023. 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 2022-2023 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

Beginning Balance and Revenue

	2021-2022 Actual Final	2022-2023 Total Budget Adopted
FEDERAL REVENUE		
Professors for the Future	16,216	37,105
ANAPISI-Equity, Empathy & Exce	28,929	273,071
Victim Advocacy Support & Svcs	41,348	-
DEBER PROJECT	58,122	38,124
RTI DOD STEM Learning	344,176	90,694
HEERF I	334,060	487,807
HEERF II	20,777,314	7,683,865
HEERF III	39,640,557	24,076,130
NSF STEM CORE ALLIANCE	2,693	-
NSF Encoding Geography Grant	7,523	68,377
Upward Bound	295,492	89,663
Dep Rehab Coll 2 Carrer Work E	2,248	-
Dept of Rehab Coll to Career	290,000	290,000
RHB Workability	447,729	447,936
SDSU-HSI STEM and Articulation	15,881	63,768
BRIG Company-MIRAMAR	133,030	-
Navcombrig 20-21	300,205	85,883
Adult Ed - WIOA	1,876,720	1,876,720
Financial Aid Admin Allowance	46,820	44,000
College Work Study Program	1,218,879	1,039,624
Veterans Administrative Allow	33,024	38,400
Student Support Services	367,463	459,432
HIS Program - Title III	1,158,235	1,912,328
HIS Program - Title V	318,401	-
Vocational Tech Ed Act (VTEA)	1,549,897	1,767,845
FEDERAL REVENUE TOTAL	\$ 69,304,961	\$ 40,870,772
STATE REVENUE		
DSN Adv Transport-MMR 20-21	50,000	-
Student Success 22-23(Credit)	-	9,060,058
SWP Reg Pathway Navigation22-23	-	224,585
Rising Scholars Network Grant	-	278,000
SSSP- Non Credit 21-22	2,301,554	-
Student Success 22-23 (NC)	-	2,186,476
Student Housing Bill 169	-	344,000
Student Equity -21-22	6,192,205	-
Student Equity 22-23	-	5,160,653
Learning-Aligned Employment Pr	-	6,825,142

CONTINUED ON NEXT PAGE

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED REVENUE

STATE REVENUE (Continued)

Fin Aid Admin Allowance	-	5,000
EEO Best Practices	208,333	-
Basic Needs-Student Food and H	895,463	880,331
CA ENERGY COMMISSION	865,187	107,421
Culturally Competent Faculty P	151,305	-
Governor's IELM	6,886,990	9,627,796
Cal Works-Region X	206	249,794
Sector Navigator ITC/Digital	-	50,000
Student Ret & Enrollment 20-21	916	-
SWP ICT/DIGITAL MEDIA	22,273	-
SWP - Advanced Manufacturing	8,588	-
Certified Nursing Assistant	1,931	-
Math Engineering & Science	154,107	210,259
CA Campus Catalyst Fund	(12,542)	-
Prop 20 Lottery Funds	2,968,864	2,530,523
C & F Incarcerated	8,036	-
CA CCAP STEM Academy Program	354,032	666,667
CA Apprenticeship Initiative MMR	70,142	-
Faculty Entrepreneurship Grant	0	-
ISPIC - Statewide	0	-
Homeless & Housing Insecurity	610,537	600,000
School Communication IG Progra	63,979	-
SWP-ICT Software Development	28,376	-
RSWP SECTOR HEALTH	30,028	-
SWP Entrepreneurship Project 2	193,898	106,102
Dream Resource Liaison Support	367,428	360,411
Strong Workforce 21-22	5,751,000	-
VRC ONE-TIME 20-21	22	-
COVID-19 Block Grant State	8,060	-
Blue Tech Grant	-	500,000
SWP CB Internal Marketing Yr2	36,934	-
SWP Life Sciences and Biotech	27,535	-
SWP - Job Prep - City 21-22	73,645	-
SWP Strategies for Cybersecuri	44,203	-
Basic Skills 21-22	1,234,978	-
SWP- Strategies for Priority O	45,561	5,383
Student Retention & Enrollment	3,330,720	-
Basic Needs	915,821	1,235,503
SWP-Student Retention Fund	16,247	40,978
SWP-Faculty Institute-Research	15,071	60,000
Basic Skills 22-23	-	1,167,769
Strong Workforce 22-23	-	5,385,432
Adult Ed Block Grant 22-23	-	3,981,475
Adult Learner-Focused SEM	-	30,000
REACH grant initiative	-	25,000
LGBTQ	387,366	-

CONTINUED ON NEXT PAGE

GENERAL FUND RESTRICTED REVENUE STATE REVENUE (Continued)

SWP Job Placement 22-23	-	300,000
SWP Work-Based Learn 22-23	-	235,000
SWP Fac Inst Rsrch Invest	-	250,000
SD Early Middle College	199,463	10,500
New Innovative Apprenticeship kills & Student Outcome_	0	-
IEPI Innovation	24	-
Sector Navigator-Life Science	780	-
Adult Education Block Grant	110,000	-
SSSP - Credit	3,767,687	-
SSSP - Non Credit 16-17	8,159,133	-
Student Equity	27,446	-
BFAP Administration	31,197	-
EOPS Administration	1,534,285	1,959,276
CAFYES	2,647,740	3,899,803
California College Promise	1,111,717	937,107
CARE Grant	794,236	5,210,254
Financial Aid Technology_Funds	227,832	417,892
CTE Data Unlock	101,993	165,262
Strong Workforce	-	50,000
AB1725 Staff Diversity/Develop Program for Disabled	75,165	-
Basic Skills	50,000	138,888
Zero Textbook Gt Implement	5,062,677	6,116,875
Nursing Grants	59,431	-
SWP Regional Programs	237	-
Guided Pathways Grants	239,492	231,149
CTE Enhancement Grant	1,364,987	502,015
Cal-Works/TANF	465,131	1,381,160
Mental Health Services Grant	72,033	132,492
Veterans Resource Center	2,945,069	3,187,540
Commission on Post Ongoing	1,074,016	1,061,268
	764,212	747,423
	29,027	-
TOTAL STATE REVENUE	\$ 65,224,008	\$ 78,838,662
LOCAL REVENUE		
Cocurricular Fund	10,138	22,000
Civic Center	521,276	412,047
Bio Tech Center Revenue	1,215	-
ACS Student Communities	500	-
Smog Station Program	4,000	8,678
Promising Practice Progrm	0	-
Homeless SDHCM	331,904	437,553
Solar ProEngineer Software	-	15,000
AMGEN	68,989	-
Hourglass Park Project	1,011,204	975,549
Parking - District	89,453	3,094,020
Student Accident_Insurance	-	100,000
Student Health Svcs Fund	1,714,492	1,652,908
Library Fines	2,953	3,000
Mental Health Career Pthwy 17- Cal Coast Foundation Educator	75,000	-
Educational Broadband Services	1,050	-
The Angell Foundation	434,352	447,384
Miscellaneous Student Fees	50,000	25,000
Early Middle College-SDUSD	14,783	18,216
John Burton Book Grant	-	60,000
Grossmont-Cuyamaca Pathways	1,000	-
STEM Core	-	49,500
Child Care Center	25,387	-
Redevelopment	19,895	15,000
Integration of Health & Behavi	5,050,621	5,050,621
Street of Dreams	25,000	-
	5,000	-
TOTAL LOCAL REVENUE	\$ 9,458,210	\$ 12,386,476
Beginning Balance	-	69,833,591
Incoming Transfers	6,916,359	4,407,898
TOTAL REVENUE AND BEGINNING BALANCE	\$ 150,903,538	\$ 206,337,399

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

TOTAL GENERAL FUND RESTRICTED

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Instructional Contract	322,985	276,000	175,168	175,532	152,629	0.07
Non-Instructional Contract	12,356,001	9,854,485	13,397,026	10,055,982	11,233,695	5.44
Instructional Other	1,004,438	1,264,102	1,314,762	697,011	713,518	0.35
Non-Instructional Other	10,407,758	8,234,554	15,083,600	10,249,571	14,062,100	6.82
TOTAL ACADEMIC SALARIES	24,091,182	19,629,142	29,970,556	21,178,096	26,161,942	12.68
Non-Instructional Regular	16,130,107	12,825,146	15,325,318	11,960,615	12,781,170	6.19
Instructional Aides Regular	1,979,944	1,353,366	2,051,754	1,393,248	1,251,305	0.61
Non-Instructional Salaries Other	5,721,454	2,959,883	9,952,601	5,053,237	13,753,148	6.67
Instructional Aides Other	2,407,841	1,815,717	3,232,785	1,793,801	1,753,900	0.85
TOTAL NON-ACADEMIC SALARIES	26,239,346	18,954,112	30,562,458	20,200,901	29,539,523	14.32
Employee Benefits	40,558,161	15,663,469	20,729,078	16,810,809	16,149,240	7.83
Supplies and Materials	10,291,174	2,697,333	20,144,589	3,487,211	22,413,104	10.86
Other Operating Expenses	25,583,257	8,631,273	45,689,669	12,694,442	44,215,313	21.43
Capital Outlay	17,225,464	6,502,887	31,964,502	9,617,504	30,828,170	14.94
Intrafund Transfers Out	3,801,175	7,314,362	1,314,270	6,237,265	830,638	0.40
Interfund Transfers Out	4,754,213	3,587,273	2,914,085	3,605,159	915,749	0.44
Student Financial Aid	14,097,747	7,511,132	41,011,109	36,510,318	5,868,791	2.84
Other Student Aid	7,765,135	5,023,976	7,509,684	3,143,095	9,724,442	4.71
Contingencies	7,193,859	-	8,066,827	-	19,690,487	9.54
TOTAL NON-SALARY ACCOUNTS	131,270,185	56,931,705	179,343,813	92,105,802	150,635,934	73.00
TOTAL ACTUALS & BUDGET	181,600,713	95,514,958	239,876,827	133,484,799	206,337,399	100.00

GENERAL FUND RESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

CITY COLLEGE

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Instructional Contract	66,000	72,500	82,266	151,115	82,408	0.21
Non-Instructional Contract	2,576,498	2,143,948	4,055,312	2,405,272	2,589,086	6.50
Instructional Other	318,282	265,915	730,494	479,746	157,357	0.40
Non-Instructional Other	2,540,807	2,284,766	5,537,256	3,591,904	2,813,159	7.06
TOTAL ACADEMIC SALARIES	5,501,587	4,767,130	10,405,328	6,628,037	5,642,010	14.17
Non-Instructional Regular	2,304,425	2,128,594	2,839,497	1,944,599	2,366,529	5.94
Instructional Aides Regular	105,138	142,510	172,865	169,639	225,437	0.57
Non-Instructional Salaries Other	1,456,862	604,135	2,782,200	1,131,217	4,445,022	11.16
Instructional Aides Other	575,480	367,756	557,502	469,221	159,998	0.40
TOTAL NON-ACADEMIC SALARIES	4,441,905	3,242,995	6,352,064	3,714,677	7,196,986	18.07
Employee Benefits	7,779,750	2,677,280	4,453,930	3,145,651	3,563,564	8.95
Supplies and Materials	1,896,844	430,110	3,672,535	1,249,671	4,335,123	10.89
Other Operating Expenses	4,862,408	1,249,175	7,627,034	2,858,448	8,529,827	21.42
Capital Outlay	4,117,189	1,983,740	8,181,094	3,037,580	7,374,061	18.52
Intrafund Transfers Out	113,219	63,396	202,559	54,917	150,299	0.38
Interfund Transfers Out	567,518	226,880	332,742	331,808	-	-
Student Financial Aid	3,450,261	1,994,658	8,529,170	8,895,766	902,263	2.27
Other Student Aid	1,635,008	1,177,001	1,135,663	604,356	1,793,482	4.50
Contingencies	679,715	-	603,923	-	338,923	0.85
TOTAL NON-SALARY ACCOUNTS	25,101,912	9,802,241	34,738,650	20,178,196	26,987,542	67.76
TOTAL ACTUALS & BUDGET	35,045,404	17,812,365	51,496,042	30,520,909	39,826,538	100.00

GENERAL FUND RESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

MESA COLLEGE

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Instructional Contract	97,500	108,000	-	-	-	-
Non-Instructional Contract	3,974,849	3,189,588	3,802,191	2,908,152	3,617,298	6.92
Instructional Other	109,199	315,106	60,447	49,456	54,449	0.10
Non-Instructional Other	2,858,817	1,825,528	3,325,657	2,289,170	2,641,858	5.05
TOTAL ACADEMIC SALARIES	7,040,365	5,438,222	7,188,295	5,246,778	6,313,605	12.08
Non-Instructional Regular	3,558,154	3,034,117	3,764,552	2,942,033	3,319,229	6.35
Instructional Aides Regular	759,101	386,537	377,230	322,234	436,679	0.84
Non-Instructional Salaries Other	2,329,227	1,362,817	3,204,309	1,873,634	4,488,679	8.59
Instructional Aides Other	488,350	380,530	968,937	594,671	471,692	0.90
TOTAL NON-ACADEMIC SALARIES	7,134,832	5,164,002	8,315,028	5,732,572	8,716,279	16.67
Employee Benefits	11,974,657	3,711,878	5,428,313	3,991,621	4,518,374	8.64
Supplies and Materials	4,065,790	814,397	5,912,429	787,149	6,143,665	11.75
Other Operating Expenses	3,648,832	1,189,226	9,144,728	2,463,940	9,149,668	17.50
Capital Outlay	4,463,926	2,091,787	10,722,240	2,063,987	11,557,482	22.11
Intrafund Transfers Out	41,332	26,389	84,461	42,402	89,152	0.17
Interfund Transfers Out	285,237	-	278,099	273,083	-	-
Student Financial Aid	4,916,425	2,257,440	17,235,650	13,284,009	4,309,127	8.24
Other Student Aid	2,804,706	1,946,385	1,752,221	1,736,479	1,477,083	2.83
TOTAL NON-SALARY ACCOUNTS	32,200,905	12,037,501	50,558,141	24,642,670	37,244,551	71.25
TOTAL ACTUALS & BUDGET	46,376,102	22,639,725	66,061,464	35,622,021	52,274,435	100.00

GENERAL FUND RESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

MIRAMAR COLLEGE

	2020-2021 Adjusted Total Budget	2020-2021 Final Actual	2021-2022 Adjusted Total Budget	2021-2022 Final Actual	2022-2023 Adopted Total Budget	PCT Total %
	\$	\$	\$	\$	\$	
Instructional Contract	45,500	50,000	24,417	24,417	-	-
Non-Instructional Contract	2,306,220	1,829,231	2,450,098	1,821,576	2,477,598	7.76
Instructional Other	525,506	553,312	513,731	156,667	430,538	1.35
Non-Instructional Other	3,415,534	1,968,399	4,698,446	2,032,824	3,886,400	12.18
TOTAL ACADEMIC SALARIES	6,292,760	4,400,942	7,686,692	4,035,485	6,794,536	21.29
Non-Instructional Regular	2,804,602	1,967,082	2,213,127	1,877,838	2,618,654	8.21
Instructional Aides Regular	338,942	335,523	309,548	305,707	332,935	1.04
Non-Instructional Salaries Other	1,115,854	509,085	2,807,548	938,849	3,895,165	12.21
Instructional Aides Other	391,958	275,321	805,063	281,604	605,570	1.90
TOTAL NON-ACADEMIC SALARIES	4,651,356	3,087,011	6,135,286	3,403,998	7,452,324	23.35
Employee Benefits	7,652,153	2,529,293	3,707,543	2,717,140	3,747,614	11.74
Supplies and Materials	1,307,001	540,998	2,861,554	681,385	2,442,262	7.65
Other Operating Expenses	4,044,212	1,644,512	4,816,785	2,893,511	2,456,256	7.70
Capital Outlay	3,022,156	1,025,808	6,059,520	1,897,851	7,292,706	22.85
Intrafund Transfers Out	205,531	77,381	169,683	115,199	71,569	0.22
Interfund Transfers Out	265,941	-	303,102	303,102	-	-
Student Financial Aid	3,257,912	2,022,234	8,190,300	7,744,443	187,738	0.59
Other Student Aid	1,897,082	1,679,921	1,816,026	515,684	1,199,085	3.76
Contingencies	52,726	-	121,942	-	269,921	0.85
TOTAL NON-SALARY ACCOUNTS	21,704,714	9,520,147	28,046,455	16,868,315	17,667,151	55.36
TOTAL ACTUALS & BUDGET	32,648,830	17,008,100	41,868,433	24,307,797	31,914,011	100.00

GENERAL FUND RESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

COLLEGE OF CONTINUING EDUCATION

	2020-2021 Adjusted Total Budget	2020-2021 Final Actual	2021-2022 Adjusted Total Budget	2021-2022 Final Actual	2022-2023 Adopted Total Budget	PCT Total %
	\$	\$	\$	\$	\$	
Instructional Contract	113,985	45,500	68,485	-	70,221	0.22
Non-Instructional Contract	2,916,183	2,367,161	2,656,975	2,515,910	2,045,160	6.45
Instructional Other	3,000	103,410	90	2,821	69,494	0.22
Non-Instructional Other	1,139,065	1,750,247	1,140,546	1,974,224	4,543,686	14.32
TOTAL ACADEMIC SALARIES	4,172,233	4,266,318	3,866,096	4,492,956	6,728,561	21.21
Non-Instructional Regular	3,574,985	3,272,663	4,253,444	3,159,817	2,017,703	6.36
Instructional Aides Regular	775,763	487,795	1,119,299	522,855	256,254	0.81
Non-Instructional Salaries Other	629,400	386,895	849,855	974,036	698,494	2.20
Instructional Aides Other	629,854	481,724	746,978	220,466	400,547	1.26
TOTAL NON-ACADEMIC SALARIES	5,610,002	4,629,077	6,969,576	4,877,174	3,372,998	10.63
Employee Benefits	7,466,976	3,645,272	5,297,290	3,727,350	2,635,400	8.31
Supplies and Materials	2,442,699	726,960	7,299,626	648,708	8,886,920	28.02
Other Operating Expenses	5,812,756	2,981,853	4,054,724	3,010,728	4,646,949	14.65
Capital Outlay	4,825,843	849,054	6,392,500	2,327,930	4,164,168	13.13
Intrafund Transfers Out	446,957	157,698	433,774	176,636	470,658	1.48
Student Financial Aid	2,473,149	1,236,800	7,055,989	6,586,100	469,663	1.48
Other Student Aid	276,499	124,775	346,130	194,030	346,680	1.09
TOTAL NON-SALARY ACCOUNTS	23,744,879	9,722,412	30,880,033	16,671,483	21,620,438	68.16
TOTAL ACTUALS & BUDGET	33,527,114	18,617,807	41,715,705	26,041,612	31,721,997	100.00

GENERAL FUND RESTRICTED EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

DISTRICTWIDE GRANT PROGRAMS

	2020-2021 Adjusted Total Budget	2020-2021 Final Actual	2021-2022 Adjusted Total Budget	2021-2022 Final Actual	2022-2023 Adopted Total Budget	PCT Total %
	\$	\$	\$	\$	\$	
Non-Instructional Contract	582,251	324,557	432,450	405,072	504,553	1.00
Instructional Other	48,451	26,359	10,000	8,320	1,680	0.00
Non-Instructional Other	453,535	405,614	381,695	361,448	176,997	0.35
TOTAL ACADEMIC SALARIES	1,084,237	756,530	824,145	774,841	683,230	1.35
Non-Instructional Regular	3,887,941	2,422,691	2,254,698	2,036,327	2,459,055	4.86
Instructional Aides Regular	1,000	1,000	72,812	72,813	-	-
Non-Instructional Salaries Other	190,111	96,950	308,689	135,502	225,788	0.45
Instructional Aides Other	322,199	310,386	154,305	227,839	116,093	0.23
TOTAL NON-ACADEMIC SALARIES	4,401,251	2,831,027	2,790,504	2,472,480	2,800,936	5.54
Employee Benefits	5,684,625	3,099,746	1,842,002	3,229,046	1,684,288	3.33
Supplies and Materials	578,840	184,866	398,445	120,298	605,134	1.20
Other Operating Expenses	7,215,049	1,566,507	20,046,398	1,467,815	19,432,613	38.40
Capital Outlay	796,350	552,499	609,148	290,156	439,753	0.87
Intrafund Transfers Out	2,994,136	6,989,498	423,793	5,848,111	48,960	0.10
Interfund Transfers Out	3,635,517	3,360,393	2,000,142	2,697,167	915,749	1.81
Other Student Aid	1,151,840	95,895	2,459,644	92,545	4,908,112	9.70
Contingencies	6,461,418	-	7,340,962	-	19,081,643	37.71
TOTAL NON-SALARY ACCOUNTS	28,517,775	15,849,403	35,120,534	13,745,139	47,116,252	93.11
TOTAL ACTUALS & BUDGET	34,003,263	19,436,960	38,735,183	16,992,459	50,600,418	100.00

DEBT SERVICE FUND

Description

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

Goals and Objectives

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

	2022-2023 Adopted Total Budget
Beginning Fund Balance State	96,328,705
Interest Revenue	447,630
Tax Apportionment Secured Roll	136,900,595
TOTAL SOURCES	233,676,930
Principal Payments	60,740,615
Interest Payments	76,593,960
Other Service Charges	13,650
Reserves	96,328,705
TOTAL USES	233,676,930

CHILD DEVELOPMENT FUND

Description

This fund is established to account for the financial operations of the District's Child Development Centers at City College, Mesa College and Miramar College, (Educational Code Section 79120). This fund is classified as a Special Revenue Sub Fund in accordance with the California Community College's Budget and Accounting Manual.

Goals and Objectives

To continue operation of the District's Child Development Centers to provide an educational service for students.

Revenue

Revenue is partly derived from federal support and user fees. The remaining revenue is provided by incoming transfers from General Fund Unrestricted and interest earned on deposited funds.

[Budget - See Next Page](#)

CHILD DEVELOPMENT FUND BUDGET FY 2022-2023

	City College	Mesa College	Miramar College	SDCCD District Operations	Total Child Development Fund
Beginning Balance and Revenue					
Beginning Fund Balance	308,674	2,028,872	190,983	142,547	2,671,076
Federal Revenues	5,500	0	0	100,000	105,500
State Revenues	633,971	347,532	304,500	144,889	1,430,892
Local Revenues	0	0	0	115,258	115,258
Inter In From Gen Fund Unrest	25,000	25,000	25,000	25,000	100,000
Intra In Within Special Rev	8,334	8,333	8,333	0	25,000
TOTAL SOURCES	\$ 981,479	\$ 2,409,737	\$ 528,816	\$ 527,694	\$ 4,447,726
Expenditures and Reserves					
Academic Salaries	133,545	90,000	16,500	0	240,045
Non-Academic Salaries	414,261	225,000	235,285	0	874,546
Employee Benefits	179,665	59,950	53,739	0	293,354
Supplies and Materials	117,909	318,018	25,000	357,805	818,732
Other Operating Expenses	95,000	510,295	21,090	2,000	628,385
Capital Outlay	41,099	1,206,474	177,202	0	1,424,775
Intrafund Transfers Out	0	0	0	25,000	25,000
Interfund Transfers Out	0	0	0	142,889	142,889
TOTAL USES	\$ 981,479	\$ 2,409,737	\$ 528,816	\$ 527,694	\$ 4,447,726

CHILD DEVELOPMENT FUND

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

OTHER FUNDS
CHILD
DEVELOPMENT

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Instructional Contract	-	-	-	-	37,945	0.85
Non-Instructional Contract	-	-	25,006	25,004	-	-
Instructional Other	-	-	7,734	7,735	-	-
Non-Instructional Other	38,338	9,830	133,053	33,480	202,100	4.54
TOTAL ACADEMIC SALARIES	38,338	9,830	165,793	66,219	240,045	5.40
Non-Instructional Regular	-	-	-	-	-	-
Instructional Aides Regular	294,085	233,525	391,762	388,040	291,182	6.55
Non-Instructional Salaries Other	130,306	60,478	125,194	42,054	30,000	0.67
Instructional Aides Other	331,396	99,396	384,736	201,221	553,364	12.44
TOTAL NON-ACADEMIC SALARIES	755,787	393,399	901,692	631,316	874,546	19.66
Employee Benefits	219,643	167,371	396,708	311,091	293,354	6.60
Supplies and Materials	610,596	68,168	845,363	131,597	818,732	18.41
Other Operating Expenses	445,400	11,272	615,193	11,053	628,385	14.13
Capital Outlay	1,097,444	22,745	1,015,982	26,188	1,424,775	32.03
Intrafund Transfers Out	25,000	25,000	25,000	25,000	25,000	0.56
Interfund Transfers Out	113,013	55,262	131,075	97,718	142,889	3.21
TOTAL NON-SALARY ACCOUNTS	2,511,096	349,818	3,029,321	602,648	3,333,135	74.94
TOTAL ACTUALS & BUDGET	3,305,221	753,048	4,096,806	1,300,182	4,447,726	100.00

OTHER SPECIAL REVENUE FUNDS

Description

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

Goals and Objectives

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

Revenue

Revenue is derived from student user fees.

	Cosmetology Fund	Consumer Fee Fund	Print On Demand	Fee Classes	Testing	Other Special Revenue Fund
Revenue						
Beginning Fund Balance	122,457	103,203	544,846	47,623	14,516	737,399
Local Revenues	58,062	68,500	50,000	70,000	3,000	249,562
Revenue	180,519	171,703	594,846	22,377	17,516	986,961
Expenses						
Academic Salaries	25,000	0	0	8,709	0	33,709
Non-Academic Salaries	41,532	6,805	32,702	6,618	0	87,657
Employee Benefits	19,000	2,033	5,438	2,592	0	29,063
Supplies and Materials	54,987	105,708	91,905	2,019	7,145	261,764
Other Operating Expenses	20,000	44,670	174,855	1,639	7,217	248,381
Capital Outlay	20,000	12,487	289,946	800	3,154	326,387
Total Expenses	180,519	171,703	594,846	22,377	17,516	986,961

OTHER SPECIAL REVENUE FUND EXPENSES

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	7,732	46,785	7,500	11,276	8,709	0.88
Instructional Other	51,743	4,485	-	13,491	-	-
Non-Instructional Other	30,000	-	25,000	-	25,000	2.53
TOTAL ACADEMIC SALARIES	89,475	51,270	32,500	2,215	33,709	3.42
Non-Instructional Regular	9,229	10,394	5,700	10,427	6,618	0.67
Non-Instructional Salaries Other	49,419	-	38,739	-	39,507	4.00
Instructional Aides Other	19,000	1,881	41,532	-	41,532	4.21
TOTAL NON-ACADEMIC SALARIES	77,648	12,275	85,971	10,427	87,657	8.88
Employee Benefits	32,069	32,002	28,451	3,283	29,063	2.94
Supplies and Materials	479,390	21,527	342,098	28,384	261,764	26.52
Other Operating Expenses	289,800	10,084	261,175	17,887	248,381	25.17
Capital Outlay	320,606	23,026	303,391	3,347	326,387	33.07
TOTAL NON-SALARY ACCOUNTS	1,121,865	86,640	935,115	52,901	865,595	87.70
TOTAL ACTUALS & BUDGET	1,288,988	150,185	1,053,586	65,543	986,961	100.00

CAPITAL PROJECTS FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget - See Next Page

CAPITAL PROJECTS FUND BUDGET FY 2022-2023

BEGINNING BALANCE & INCOME

Beginning Balance	\$	60,073,676
Energy Efficiency Efforts Revenue		0
State Schedule Maintenance		14,441,693
Interest		1,696,688
Rental and Lease		1,767,549
Other Misc Local		0
Interfund Transfer In from GFU		915,749
Intrafund Transfer In		337,657

TOTAL SOURCE	\$	79,233,012
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,951,623	\$ 24,951,623
New Construction (1)	0	0	0	0	38,029,116	38,029,116
State Seismic Retrofit	0	0	0	0	0	0
Local Projects (2)	492,089	568,184	300,186	120,129	9,471,357	10,951,945
Redevelopment	0	0	0	0	4,849,371	4,849,371
Operating Costs	0	0	0	0	113,300	113,300
Intrafund Transfer Out	0	0	0	0	337,657	337,657
TOTAL USES	\$ 492,089	\$ 568,184	\$ 300,186	\$ 120,129	\$ 77,752,424	\$ 79,233,012

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

CAPITAL PROJECTS FUND ACTUALS FY 2021-2022

BEGINNING BALANCE & INCOME

Beginning Balance	\$	15,060,396
Energy Efficiency Efforts Revenue		0
State Schedule Maintenance		10,330,485
Interest		270,712
Rental and Lease		1,580,857
Other Misc Local		35,127,000
Interfund Transfer In from GFU/GFR		2,697,167
Intrafund Transfer In		615,959
Unrealized Gain on Investments		-1,312,661
TOTAL SOURCES	\$	64,369,914

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		City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves							
Scheduled Maintenance	\$	0	\$ 0	\$ 0	\$ 0	\$ 1,318,402	\$ 1,318,402
New Construction		0	0	0	0	956,928	956,928
Redevelopment		0	0	0	0	0	0
Local Projects (1)		201,022	0	2,127	0	1,201,800	1,404,949
Operating Costs		0	0	0	0	0	0
Unrealized Loss		0	0	0	0	0	0
Interfund Transfer Out to GFU		0	0	0	0	0	0
Intrafund Transfer Out to Capital		0	0	0	0	615,959	615,959
TOTAL USES	\$	201,022	\$ -	2,127	\$ -	4,093,089	\$ 4,296,238
ENDING BALANCE							60,073,676

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

OTHER FUNDS
CAPITAL
PROJECTS FUND

PROPOSITION S FUND

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

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

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

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

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

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

[Budget - See Next Page](#)

PROPOSITION S FUND BUDGET FY 2022-2023

BEGINNING BALANCE AND INCOME

Beginning Balance	\$	2,471,884
Interest		98,678
Unrealized Gain/Loss		

TOTAL SOURCES \$ 2,570,562

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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
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Expenditures & Reserves

Building Renovation	\$	0	\$	0	\$	0	\$	756,011	\$	0	\$	756,011
New Construction		12,825		0		1,016,300		20,000		0		1,049,125
Infrastructure		0		0		5,000		0		5,000		10,000
Program Management		0		0		0		0		5,000		5,000
IT		0		0		0		0		0		0
Reserves												750,426

TOTAL USES \$ 12,825 \$ 0 \$ 1,021,300 \$ 776,011 \$ 10,000 \$ 2,570,562

Projects by Campus

City:	Child Development Center
Miramar:	Hourglass Park Field House, Technology & Distribution Center, Miramar Infrastructure
Cont. Ed:	ECC Skills Center Relocation, District Service Center
Districtwide:	Project Management, District-wide Infrastructure

PROPOSITION S FUND ACTUALS FY 2021-2022

BEGINNING BALANCE AND INCOME

Beginning Balance	\$	3,050,420
Interest		26,834
Other Misc Local Income		
Unrealized Gain		(81,763)

TOTAL SOURCES \$ 2,995,490

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
Expenditures & Reserves						
Building Renovation	\$ 0	\$ 0	\$ 0	\$ 483,182	\$ 0	\$ 483,182
Building Renovation/New Const.	0	0	0	0	0	0
New Construction	2,387	0	38,038	0	0	40,424
Infrastructure	0	0	0	0	0	0
Land Acquisition	0	0	0	0	0	0
FF&E	0	0	0	0	0	0
Program Management	0	0	0	0	0	0
IT	0	0	0	0	0	0
Salaries	0	0	0	0	0	0
Reserves						0
TOTAL USES	\$ 2,387	\$ 0	\$ 38,038	\$ 483,182	\$ 0	\$ 523,606

ENDING BALANCE 2,471,884

Projects by Campus

City: Child Development Center
 Miramar: Technology & Distribution Center, Hourglass Park Field House
 Cont. Ed: District Service Center

OTHER FUNDS
PROPOSITION S

PROPOSITION N FUND

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.

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

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

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

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

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

[Budget - See Next Page](#)

PROPOSITION N FUND BUDGET FY 2022-2023

BEGINNING BALANCE AND INCOME

Beginning Balance	\$	6,111,689
Interest		210,508
Unrealized Gain		0
TOTAL SOURCES	\$	6,322,197

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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
Expenditures and Reserves						
Building Renovation	\$				\$	0
Building Renovation/New Const.				530,301		530,301
New Construction	300,000					300,000
Infrastructure	24,370	2,863,149	12,600		459,572	3,359,691
Program Management					1,895,478	1,895,478
Reserves						236,727
TOTAL USES	\$ 324,370	\$ 2,863,149	\$ 12,600	\$ 530,301	\$ 2,355,050	6,322,197

Projects by Campus

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

PROPOSITION N FUND ACTUALS FY 2021-2022

BEGINNING BALANCE AND INCOME	
Beginning Balance	\$ 11,782,164
Proceeds from Bond Sale	0
Interest	98,723
Other Misc Local Revenue	0
Unrealized Gain	-243,794
TOTAL SOURCES	\$ 11,637,093

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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
Expenditures & Reserves						
Building Renovation	\$ 0	0	94,304	\$ 0	\$ 0	94,304
Building Renovation/New Const.	0	0	0	24,063	0	24,063
New Construction	0	0	65,918	0	0	65,918
Infrastructure	0	2,098,244	1,015,055	0	42,380	3,155,679
Program Management	0	0	0	0	2,185,441	2,185,441
Reserves						
TOTAL USES	\$ -	\$ 2,098,244	\$ 1,175,277	\$ 24,063	\$ 2,227,821	\$ 5,525,405
ENDING BALANCE						6,111,689

Projects by Campus

Mesa:	Infrastructure
Miramar:	Art and Humanities/Technology Building, Aviation Maint. Tech Center, Campus Dev. Infrastructure, Continuing Education Bldg, MM Fire Sci/EMT Bldg
Cont. Ed:	Claremont Linda Vist Bldg, ECC Ph II Wing-Reno. And Relo of Admin Bldg
Districtwide:	Program Management, District-wide Infrastructure

OTHER FUNDS
PROPOSITION N

ENTERPRISE FUNDS BUDGET (ABS0)

OTHER FUNDS
ENTERPRISE FUNDS
(ABS0)

Description

The Enterprise Funds are established in accordance with the California Community College’s Budget and Accounting Manual. The funds are used to account for operations where it is the intent of the Board of Trustees to operate as a self-funding business unit. Proprietary in nature, the total costs of providing goods and services for Bookstore and Food Service operations are administered as Auxiliary Business Service Organizations (ABS0). This fund is used to account for operations of the Bookstore and Food Service unit. Revenue is primarily derived from bookstore and cafeteria sales.

Goals and Objectives

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

Budget

	Bookstore	Food Service	Total Enterprise Funds
Beginning Fund Balance and Revenue			
Beginning Fund Balance	\$ (1,749,390)	\$ (5,591,990)	\$ (7,341,380)
Sales	5,119,278	0	5,119,278
Interest/Other Revenue	455,623	0	455,623
Transfer from GFU	5,749,390	10,237,490	15,986,880
TOTAL SOURCES	\$ 9,574,901	\$ 4,645,500	\$ 14,220,401
Expenditures			
Non-Academic Salaries	\$ 2,756,870	\$ 2,492,500	\$ 5,249,370
Employee Benefits	899,031	668,000	1,567,031
Supplies and Materials	5,339,000	1,130,000	6,469,000
Other Operating Expenses	360,000	275,000	635,000
Capital Outlay	220,000	80,000	300,000
TOTAL USES	\$ 9,574,901	\$ 4,645,500	\$ 14,220,401
TOTAL Ending Fund Balance	\$ 0	\$ 0	\$ 0

OTHER ENTERPRISE FUNDS BUDGET

Description

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

Goals and Objectives

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

Revenue

Revenue is primarily derived from advertising and membership subscriptions.

Budget

	Radio Station KSDS
Local Revenues	928,793
Inter/Intra Revenue Transfers In	135,000
TOTAL SOURCES	\$ 1,063,793
Expenditures	1,063,793
TOTAL USES	\$1,063,793

ALL ENTERPRISE FUNDS

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Non-Instructional Regular	3,058,181	2,708,539	3,276,959	2,659,696	3,411,102	22.32
Non-Instructional Salaries Other	264,153	39,808	1,410,957	145,800	2,337,157	15.29
TOTAL NON-ACADEMIC SALARIES	3,322,334	2,748,347	4,687,916	2,805,495	5,748,259	37.61
Employee Benefits	1,757,127	1,484,273	1,913,536	1,494,449	1,804,162	11.80
Supplies and Materials	5,856,856	2,756,662	4,690,300	3,770,525	6,472,500	42.35
Other Operating Expenses	880,675	270,022	1,213,473	489,477	954,273	6.24
Capital Outlay	133,525	28,249	255,500	2,809	305,000	2.00
TOTAL NON-SALARY ACCOUNTS	8,628,183	4,539,206	8,072,809	5,757,260	9,535,935	62.39
TOTAL ACTUALS & BUDGET	11,950,517	7,287,553	12,760,725	8,562,755	15,284,194	100.00

INTERNAL SERVICES FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget - See Next Page

INTERNAL SERVICES FUND BUDGET FY 2022-2023

	VEBA-Benefits Fund	Workers' Compensation	Self Insured- Liability and Legal	Student Accident Insurance	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Revenue							
Beginning Fund Balance	(4,919,473)	21,542,852	2,781,630	555,988	2,000,591	81,351	22,042,939
County Interest	600	15,230	1,541	1,000	363	0	18,734
District Share/Support Payroll	45,215,500	5,230,880	0	0	0	0	50,446,380
Employee/Retiree Share	3,363,400	0	0	0	0	0	3,363,400
Other Local Revenue	(45,215,500)	(5,230,875)	0	0	0	471,162	(49,975,213)
Inter In From Gen Fund Unrest	0	0	0	7,675	0	0	7,675
TOTAL SOURCES	\$ (1,555,473)	\$ 21,558,087	\$ 2,783,171	\$ 564,663	\$ 2,000,954	\$ 552,513	\$ 25,903,915
Expenditures and Reserves							
Other Operating Expenses Pool	43,460,487	2,665,718	830,000	217,679	1,724,028	464,144	49,362,056
Reserves	199,540	24,123,249	2,783,171	564,663	2,000,954	88,369	29,759,946
GFU Offset	(45,215,500)	(5,230,880)	(830,000)	(217,679)	(1,724,028)	-	(53,218,087)
TOTAL USES	\$ (1,555,473)	\$ 21,558,087	\$ 2,783,171	\$ 564,663	\$ 2,000,954	\$ 552,513	\$ 25,903,915

INTERNAL SERVICES FUND ACTUALS FY 2021-2022

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	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Income							
Beginning Balance	\$ (1,610,783)	\$ 18,409,163	2,863,848	555,057	1,995,916	56,182	\$ 22,269,383
Interest Revenue	623	23,831	5,110	932	4,675	0	35,170
District Share/Support, Payroll	37,372,776	4,789,300	0	0	0	0	42,162,076
Employee/Retiree Share	588,908	0	0	0	0	0	588,908
Interfund Transfer In from GFU	0	0	0	0	0	408,741	408,741
District Support, Other	2,635,162	(87,145)	512,981	214,008	1,486,359	470,431	5,231,796
TOTAL SOURCES	\$ 38,986,687	\$ 23,135,150	\$ 3,381,939	\$ 769,996	\$ 3,486,950	\$ 935,354	\$ 70,696,076
Expenditures							
Claims Paid/Legal Settlement	\$ 0	976,609	13,705	0	0	425,022	\$ 1,415,336
Premium Payment	43,906,159	401,449		214,008	1,486,359	408,741	46,416,717
Legal Fees	0	0	576,377	0	0		576,377
Claims Administration	0	214,240	10,227	0	0	20,240	244,707
TOTAL USES	\$ 43,906,159	\$ 1,592,298	\$ 600,309	\$ 214,008	\$ 1,486,359	\$ 854,003	\$ 48,653,136
ENDING BALANCE	\$ (4,919,473)	\$ 21,542,852	\$ 2,781,630	\$ 555,988	\$ 2,000,591	\$ 81,351	\$ 22,042,939

OTHER FUNDS
INTERNAL
SERVICES FUND

ASSOCIATED STUDENTS FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget

The 2022-2023 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.

	2020-2021 Adjusted Total Budget	2020-2021 Final Actual	2021-2022 Adjusted Total Budget	2021-2022 Final Actual	2022-2023 Adopted Total Budget	PCT Total %
	\$	\$	\$	\$	\$	
Non-Instructional Salaries Other	30,500	21,976	37,500	20,768	37,500	7.84
TOTAL NON-ACADEMIC SALARIES	30,500	21,976	37,500	20,768	37,500	7.84
Employee Benefits	2,550	546	2,650	508	2,650	0.55
Supplies and Materials	64,878	692	18,828	1,375	21,356	4.47
Other Operating Expenses	130,255	79,355	124,352	61,793	129,227	27.03
Capital Outlay	8,500	-	6,500	-	7,082	1.48
Contingencies	179,120	-	237,150	-	280,351	58.63
TOTAL NON-SALARY ACCOUNTS	385,303	80,592	389,480	63,676	440,666	92.16
TOTAL ACTUALS & BUDGET	415,803	102,568	426,980	84,445	478,166	100.00

ASSOCIATED STUDENTS FUND BUDGET FY 2022-2023

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
Beginning Balance and Income					
Beginning Balance	\$ 136,595	\$ 120,110	\$ 58,102	\$ 28,244	\$ 343,051
Local/Interest Revenue	13,788	6,250	3,000	3,000	26,038
Interfund Transfer In from GFU	30,450	47,513	26,114	5,000	109,077
TOTAL SOURCES	\$ 180,833	\$ 173,873	\$ 87,216	\$ 36,244	\$ 478,166
Expenditures and Reserves					
Non-Academic Salaries	\$ 10,500	\$ 12,000	\$ 15,000	\$ 0	\$ 37,500
Employee Benefits	1,100	500	1,050	0	2,650
Supplies and Materials	950	4,000	8,000	8,406	21,356
Special Activities	42,458	42,513	20,000	24,256	129,227
Capital Outlay	0	500	3,000	3,582	7,082
Reserves	125,825	114,360	40,166	0	280,351
TOTAL USES	180,833	173,873	87,216	36,244	478,166

ASSOCIATED STUDENTS FUND ACTUALS FY 2021-2022

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
Beginning Balance and Income					
Beginning Balance	\$ 108,808	\$ 111,508	\$ 55,358	\$ 24,673	\$ 300,347
Local/Interest Revenue	10,255	6,166	3,080	0	19,501
Interfund Transfer In from GFU	30,450	47,513	26,114	3,571	107,648
TOTAL SOURCES	\$ 149,512	\$ 165,187	\$ 84,552	\$ 28,244	\$ 427,496
Expenditures					
Non-Academic Salaries	\$ 0	\$ 6,179	\$ 14,589	\$ 0	\$ 20,768
Employee Benefits	0	195	313	0	508
Supplies and Materials	0	771	604	0	1,375
Special Activities	12,917	37,932	10,944	0	61,793
Capital Outlay	0	0	0	0	0
TOTAL USES	\$ 12,917	\$ 45,078	\$ 26,450	\$ 0	\$ 84,445
ENDING BALANCE	\$ 136,595	\$ 120,110	\$ 58,102	\$ 28,244	\$ 343,051

OTHER FUNDS
ASSOCIATED
STUDENTS FUND

STUDENT REPRESENTATION FEE TRUST FUND

OTHER FUNDS
STUDENT REPRESENTATION FEE TRUST

Description

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

Goals and Objectives

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

Revenue

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

Budget

	2020-2021 Adjusted Total Budget	2020-2021 Final Actual	2021-2022 Adjusted Total Budget	2021-2022 Final Actual	2022-2023 Adopted Total Budget	PCT Total %
	\$	\$	\$	\$	\$	
Supplies and Materials	28,815	1,950	28,815	-	30,000	5.73
Other Operating Expenses	134,378	4,792	137,403	9,674	132,057	25.24
Capital Outlay	58,815	-	45,839	-	112,349	21.48
Contingencies	145,051	-	195,434	-	248,717	47.54
TOTAL NON-SALARY ACCOUNTS	367,059	6,742	407,491	9,674	523,123	100.00
TOTAL ACTUALS & BUDGET	367,059	6,742	407,491	9,674	523,123	100.00

STUDENT REPRESENTATION TRUST FUND BUDGET FY 2022-2023

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	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Revenue				
Beginning Fund Balance	147,406	111,855	172,862	432,123
Local Revenues	35,000	35,000	21,000	91,000
Total Revenue	182,406	146,855	193,862	523,123
Expenditures and Reserves				
Supplies and Materials	20,000	0	10,000	30,000
Other Operating Expenses	65,057	27,000	40,000	132,057
Capital Outlay	97,349	0	15,000	112,349
Contingencies	0	119,855	128,862	248,717
Total Expenses	182,406	146,855	193,862	523,123

STUDENT REPRESENTATION TRUST FUND ACTUALS FY 2021-2022

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Income				
Beginning Balance	\$ 115,058	\$ 88,781	\$ 147,652	\$ 351,491
Local/Interest Revenue	32,348	23,449	34,510	90,306
TOTAL SOURCES	\$ 147,406	\$ 112,230	\$ 182,161	\$ 441,797
Expenditures				
Supplies and Materials	\$ 0	\$ 0	\$ 0	0
Other Operating Expenses	0	0	9,124	9,124
Capital Outlay	0	0	0	0
TOTAL USES	\$ 0	\$ 0	\$ 9,124	\$ 9,124
ENDING BALANCE	\$ 147,406	\$ 112,230	\$ 173,037	\$ 432,673

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OTHER FUNDS
STUDENT
REPRESENTATION FEE
TRUST

STUDENT FINANCIAL AID FUND

Description

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

Goals and Objectives

Provide financial assistance to students.

Revenue

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

Budget - See Next Page

STUDENT FINANCIAL AID FUND BUDGET FY 2022-2023

	City College	Mesa College	Miramar College	College of Continuing Education	Total Student Financial Aid Fund
Federal Grants/Loans					
Pell Grants	\$ 15,000,000	\$ 15,000,000	\$ 9,000,000	\$ -	\$ 39,000,000
Supplemental Educational Opportunity Grants	485,946	478,276	239,951		1,204,173
AmeriCorps	9,000	18,000	4,000		31,000
William D. Ford Direct Loan Program	650,000	1,200,000	360,000		2,210,000
Alternative Loan	80,100	510,000	120,000		710,100
TOTAL FEDERAL GRANTS/LOANS	16,225,046	17,206,276	9,723,951	-	43,155,273
State Grants					
Emergency SFA	695,626	1,043,439	637,657	521,719	2,898,441
CA Student Aid Commission-Cal Grant B and C	2,100,000	1,500,000	1,100,000		4,700,000
CA Student Aid Commission-Baccalaureate Program		52,000			52,000
Extended Opportunity Program and Services	500,000	62,650	380,000		942,650
Co-operative Agencies Reserved for Education	137,526	12,000	40,000		189,526
Student Success Completion Grants	1,008,056	2,135,719	844,295		3,988,070
NextUp	218,836	50,000	62,000		330,836
California College Promise	10,000	10,000	10,000		30,000
TOTAL STATE GRANTS	4,670,044	4,865,808	3,073,952	521,719	13,131,523
Local Grants					
Osher	99,462	32,815	29,575		161,852
TOTAL LOCAL GRANTS	99,462	32,815	29,575	-	161,852
TOTAL STUDENT GRANTS/LOANS	20,994,552	22,104,899	12,827,478	521,719	56,448,648
Interfund Transfers	24,297	23,914	11,998		60,209
TOTAL	\$ 21,018,849	\$ 22,128,813	\$ 12,839,476	\$ 521,719	\$ 56,508,857

STUDENT FINANCIAL AID FUND ACTUALS FY 2021-2022

	City College	Mesa College	Miramar College	Total Student Financial Aid Fund
Federal Grants/Loans				
Pell Grants	\$ 12,610,290	\$ 13,181,620	\$ 7,508,535	\$ 33,300,444
Supplemental Educational Opportunity Grants	631,393	1,053,680	426,600	2,111,673
AmeriCorps	6,656	4,962	10,619	22,237
William D. Ford Direct Loan Program	757,126	1,004,257	266,768	2,028,151
Alternative Loan	163,658	497,542	144,809	806,009
TOTAL FEDERAL GRANTS/LOANS	14,169,123	15,742,061	8,357,330	38,268,514
State Grants				
State Chancellors Relief	400	600	38	1,038
CA Student Aid Commission-Cal Grant B and C	2,266,529	1,900,064	1,393,312	5,559,905
CA Student Aid Commission-Baccalaureate Prgm		65,253		65,253
Extended Opportunity Program and Services	415,351	136,087	194,266	745,704
Co-operative Agencies Reserved for Education	70,000	17,223	28,400	115,623
Student Success Completion Grants	860,254	1,001,384	401,974	2,263,612
NextUp	77,474	163,000	60,510	300,984
California College Promise				-
TOTAL STATE GRANTS	3,690,008	3,283,611	2,078,500	9,052,119
Local Grants				
Osher	77,400	31,200	16,320	124,920
TOTAL LOCAL GRANTS	77,400	31,200	16,320	124,920
TOTAL STUDENT GRANTS/LOANS	17,936,531	19,056,872	10,452,150	47,445,553
Interfund Transfers	31,570	52,699	21,330	105,599
TOTAL	\$ 17,968,101	\$ 19,109,571	\$ 10,473,480	\$ 47,551,152

OTHER FUNDS
STUDENT
FINANCIAL AID

SCHOLARSHIP AND LOAN TRUST FUNDS EXPENSES

OTHER FUNDS
SCHOLARSHIP
AND LOAN TRUST

Description

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

Goals and Objectives

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

Revenue

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

Budget

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

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Student Financial Aid	401	-	520	-	658	1.11
Contingencies	58,626	-	58,869	-	58,769	98.89
TOTAL NON-SALARY ACCOUNTS	59,027	-	59,389	-	59,427	100.00
TOTAL ACTUALS & BUDGET	59,027	-	59,389	-	59,427	100.00

SCHOLARSHIPS AND LOAN TRUST FUND BUDGET FY 2022-2023

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

SCHOLARSHIPS AND LOAN TRUST FUND ACTUALS FY 2021-2022

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	City EOPS Emergency Loan		City Emergency Loan		Raymond Farmer		Total Scholarship and Loan Fund	
Beginning Balance and Income								
Beginning Balance	\$	25,000	\$	520	\$	33,369	\$	58,889
Local/Interest Revenue		0		138		0		138
TOTAL SOURCES	\$	25,000	\$	658	\$	33,369	\$	59,027
Expenditures								
Student Loans	\$	0	\$	0	\$	0	\$	0
Student Scholarships		0		0		0		0
TOTAL USES	\$	0	\$	0	\$	0	\$	0
ENDING BALANCE	\$	25,000	\$	658	\$	33,369	\$	59,027

OTHER FUNDS
SCHOLARSHIP
AND LOAN TRUST

TRUST AND AGENCY FUNDS

Description

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

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

Goals and Objectives

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

Revenue

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

[Budget - See Next Page](#)

TRUST AND AGENCY FUND

2020-2021 and 2021-2022 Budget and Actuals Compared to 2022-2023 Adopted Budget

OTHER FUNDS
TRUST AND
AGENCY

	2020-2021 Adjusted Total Budget \$	2020-2021 Final Actual \$	2021-2022 Adjusted Total Budget \$	2021-2022 Final Actual \$	2022-2023 Adopted Total Budget \$	PCT Total %
Non-Instructional Other	5,000	-	5,000	-	5,000	0.23
TOTAL ACADEMIC SALARIES	5,000	-	5,000	-	5,000	0.23
Non-Instructional Salaries Other	3,000	-	3,000	-	3,000	0.14
TOTAL NON-ACADEMIC SALARIES	3,000	-	3,000	-	3,000	0.14
Employee Benefits	800	-	800	-	800	0.04
Supplies and Materials	187,644	32,092	177,769	97,401	260,851	12.25
Other Operating Expenses	801,667	250,772	857,005	358,614	781,636	36.70
Capital Outlay	206,604	2,642	204,653	9,769	202,298	9.50
Contingencies	978,052	-	933,357	-	876,189	41.14
TOTAL NON-SALARY ACCOUNTS	2,174,767	285,506	2,173,584	465,784	2,121,774	99.62
TOTAL ACTUALS & BUDGET	2,182,767	285,506	2,181,584	465,784	2,129,774	100.00

TRUST AND AGENCY FUNDS BUDGET FY 2022-2023

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Balance	\$ 31,823	\$ 18,414	\$ 110,284	\$ 1,073,853	236,350	\$ 1,470,724
Interest Revenue	0	0	1,500	600	0	2,100
Interfund Transfer In from GFU	0	0	0	0	0	0
Interfund Transfer In from Int Services	0	0	0	0	0	0
Other Local Revenue	20,000	0	100	503,150	133,700	656,950
TOTAL SOURCES	\$ 51,823	0 18,414	0 111,884	0 1,577,603	370,050	\$ 2,129,774
Expenditures and Reserves						
Academic Salaries	\$ 0	\$ 0	\$ 0	\$ 0	5,000	\$ 5,000
Non-Academic Salaries	0	0	0	0	3,000	3,000
Employee Benefits	0	0	0	0	800	800
Supplies and Materials	2,940	2,000	0	241,722	14,189	260,851
Other Operating Expenses	48,883	0	0	436,692	296,061	781,636
Capital Outlay	0	16,414	111,884	23,000	51,000	202,298
Reserves	0	0		876,189	0	876,189
TOTAL USES	\$ 51,823	\$ 18,414	\$ 111,884	\$ 1,577,603	370,050	\$ 2,129,774

TRUST AND AGENCY FUNDS ACTUALS FY 2021-2022

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Balance	\$ 31,882	\$ 19,191	\$ 112,537	\$ 1,140,176	\$ 224,349	\$ 1,528,136
Interest Revenue	0	0	-2,253	507	0	-1,746
Intra In Within Fiduciary Trust	0	0	0	0	0	0
Other Local Revenue	0	0		353,419	56,700	410,119
TOTAL SOURCES	\$ 31,882	\$ 19,191	\$ 110,284	\$ 1,494,102	\$ 281,049	\$ 1,936,509
Expenditures						
Academic Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Academic Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Supplies and Materials	0	75	0	97,027	298	97,401
Other Operating Expenses	59	0	0	314,662	43,893	358,614
Intra Out Within Fiduciary Trust	0	0	0	0	0	0
Capital Outlay	0	702	0	8,559	507	9,768
TOTAL USES	\$ 59	\$ 777	\$ 0	\$ 420,249	\$ 44,698	\$ 465,783

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OTHER FUNDS
TRUST AND
AGENCY

RETIREE HEALTH BENEFIT TRUST FUND

OTHER FUNDS
RETIREE HEALTH
BENEFIT TRUST

Description

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

In December 2005, to comply with GASB 43 and 45 requirements, the Board of Trustees approved joining the Community College League of California Retiree Health Benefit Program Joint Powers Agency (CCLC-JPA). In June 2006, the Board of Trustees authorized the transfer of the reserves held for the purpose of funding the retiree health benefits to be deposited into an irrevocable trust. The funds were then invested in the “Balanced Fund” option (50% equities and 50% bonds) created through the CCLC-JPA. An initial investment of \$11 million was made in June 2006. Funds in the amount of \$6.8 million were provided from the retiree health benefit reserve, held in the Internal Services Fund, and the balance of \$4.2 million was generated from the sale of the assets held in the Franklin U.S. Government Securities Fund. As of June 30, 2018 the value of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) had grown to \$20,293,344. The cost of benefits for actual retirees may be charged each year to the JPA rather than having those costs funded as a current operating expense from the unrestricted general fund. In FY 2018-19 it came to the attention of the District that this had not been occurring; therefore, a \$14.7 million withdrawal covering retiree expenses paid by the District through FY 2017-18 to its health benefits provider, VEBA, was submitted to the JPA for reimbursement to address FY 2018-19 deficit spending, leaving a balance of \$6,285,675 in the trust as of June 30, 2019, which has since grown to \$6,909,261 effective June 30, 2022.

An actuarial study of district retiree health benefit programs from July 1, 2020, indicated an accrued past service liability of \$37,968,060 and a total liability for all current and future retirees of \$43,158,745. The District’s most recent actuarial study to be compliant with GASB 74 and 75 requirements was completed July 1, 2021. The current actuarial study is expected to be completed by December 31, 2022.

Goals and Objectives

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

Market Value Change		Budget	2022-23 Budget	
Trust Balance/Revenue			Beginning Balance	6,909,261
Market Value @ 07/01/2021			Investment Interest	221,300
	\$	7,870,551	TOTAL SOURCES	\$ 7,130,561
		6,909,261	Other Operating Expenses	\$ 13,500
Change in Market Value	\$	(961,290)	Transfer to GF/U	0
% Change in Market Value		-12%	Restricted Reserves	7,117,061
			TOTAL USES	\$ 7,130,561

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 2022-2023 for all funds with the exception of General Fund Unrestricted.

WHEREAS, this transfer authority, with the requirement to maintain a record of activity, was granted to Business and Technology Services in Fiscal Year 2021-2022 and similar authority is requested for Fiscal Year 2022-2023 to be effective upon the adoption of the Adopted Budget through June 30, 2023.

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

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

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

PASSED AND ADOPTED by the Board of Trustees of the San Diego Community College District, the 15th day of September 2022 by the following votes:

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

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN DIEGO)

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

Recording Secretary

RESOLUTION

California Community Colleges
Gann Limit Worksheet
Budget Year 2022-23

DISTRICT: SAN DIEGO
DATE: September 15, 2022

I. Appropriations Limit:

A. Appropriations Limit			\$ 257,711,454
B. Price Factor:		<u>1.0755</u>	
C. Population factor:			
1 2020-21	Second Period Actual FTES	<u>33,659.3200</u>	
2 2021-22	Second Period Actual FTES	<u>33,290.1300</u>	
	Population Change Factor	<u>0.9890</u>	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors			\$ 274,119,813
	(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. Appropriations Limit			\$ 274,119,813

II. Appropriations Subject to Limit

A. State Aid ¹			\$ 140,350,094
B. State Subventions ²			661,049
C. Local Property taxes			133,949,505
D. Estimated excess Debt Service taxes			
E. Estimated Parcel taxes, Square Foot taxes, etc.			
F. Interest on proceeds of taxes			-
G. Less: Costs for Unreimbursed Mandates ³			
H. Appropriations Subject to Limit			\$ 274,960,648



SAN DIEGO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Maria Nieto Senour, Ph.D.

Mary Graham

Geysil Arroyo

Craig Milgrim

Bernie Rhinerson

CHANCELLOR

Carlos O. Turner Cortez, Ph.D.

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

Administrative Offices

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