



SAN DIEGO
Community College District

SAN DIEGO
CITY COLLEGE

SAN DIEGO
MESA COLLEGE

SAN DIEGO
MIRAMAR
COLLEGE

SAN DIEGO
COLLEGE OF
CONTINUING
EDUCATION



2024-2025 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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Chancellor

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Vice Chancellor, People, Culture,
and Technology Services (Acting)

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Vice Chancellor, Educational Services

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Associate Vice Chancellor

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Araceli Arreola-Bustamante - Finance & Business Services, Budget Services Manager

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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 12, 2024

CHANCELLOR'S MESSAGE

Each year, districts are required to adopt a final budget for board approval by September 15. The San Diego Community College District (SDCCD) Adopted Budget for the 2024-2025 fiscal year was developed through a collaborative and informative process with the inclusion of the Board of Trustees, Chancellor's Cabinet, District Budget Planning and Development Council, District Governance Council, and many others representing the administration, faculty, classified professionals, and student leadership at our four Colleges and throughout the District.

The Adopted Budget has been developed based upon the Governor's Enacted Budget, which was signed by the Governor on June 26, 2024, building upon his original January budget proposal and May Revise for the upcoming fiscal year 2024-25. The state budget reflects lower than projected state revenues with a total budget deficit of \$45 billion before actions taken in the spring to address \$17 billion, reducing the deficit to \$28 billion. While the update contains noteworthy changes to deal with revenue shortfalls, it maintains the state's commitment to fully funding community college districts in support of accessible higher education opportunities for California residents. The updated proposal includes an increase to the Cost of Living Allowance (COLA) from 0.76% in January to 1.07%. The revised COLA is projected to provide the District \$3.4 million in new, on-going revenues, which will be addressed in accordance with the Resource Allocation Formula (RAF).

The budget continues to protect community college funding by minimizing deferrals, providing our system and District for the most part with stability and predictability in our funding, which are essential as we invest in expanding full-time faculty employment, basic needs support for students, and establishing new baccalaureate programs.

The significant shortfall in state revenues has resulted in a simpler budget proposal for community colleges than in typical years. The one-time funding of \$60 million to expand nursing degree programs will be earmarked to be funded through Strong Workforce allocations. The proposed budget includes additional funding for 0.5% enrollment growth, recognizing that multiple districts have recovered from pandemic-related enrollment declines. The growth funding further demonstrates the Governor's commitment to maintaining and expanding access to higher education for state residents, with advocacy underway to capture more growth funding in the future. SDCCD's Adopted Budget is based on targets for full-time equivalent students of 39,021, up from a target of 37,209 in FY 2023-2024.

Community Colleges in California are funded through Proposition 98 dollars. These dollars are finite based on a constitutionally-required calculation each year. When the Student-Centered Funding Formula (SCFF) was implemented in 2018-2019, districts were guaranteed to receive "hold harmless" revenue, which is their calculated 2017-18 minimum guaranteed revenue adjusted for COLA each year. This financial protection was extended several times during the COVID-19 pandemic but will end after FY 2024-2025, when apportionment funding levels will become the "floor" below which districts can no longer dip, but for which no automatic COLA adjustments will be provided until districts are earning that funding level through the SCFF calculation. Fortunately, we have increased

enrollment significantly in each of the last two years and are on track to be in Stability Protection in 2024-2025, meaning we will be receiving our prior SCFF calculated revenue plus COLA, which would become our floor funding level in future years.

When Prop 98 money is insufficient to fully fund statewide minimum guarantee as augmented by hold harmless, a deficit factor is applied to all SCFF funding, resulting in the minimum guarantee not being fully funded for most districts. Unfortunately, districts will not know the outcome of their funding for 2023-2024 until February or March of 2025, which will be eight (8) months after the budget year closes. The uncertainty created by the state funding process requires us to manage our General Fund Unrestricted expenditures and ending fund balance carefully, in particular with the current volatility at the state budget level. The District has conservatively incorporated a 1% deficit factor for FY 2024-2025 into the assumptions for our FY 2024-2025 beginning balance, along with anticipated increases in pension and medical costs for FY 2024-2025.

Other challenges in developing the Adopted Budget for 2024-2025 come from various risks and unknowns such as delayed tax receipts from later filing deadlines implemented in response to weather events and the potential claw back of funding already provided due to the state budget deficit. Even though community college funding has for the most part been protected, other agencies are facing significant cuts, so we must remain vigilant, as much can change in the course of the fiscal year. Overall, the news is positive, but of course we can see the storm clouds on the horizon if state revenues do not improve over the next 24-36 months.

In prior years, the Governor had asked community colleges to develop and implement plans to build fiscal resiliency in response to current uncertainties. The Board of Trustees adopted the Chancellor's Office recommendation to designate at least two months of general fund expenditures as the minimum unrestricted general fund reserve in 2021. Through the commitment and hard work of the thousands of dedicated SDCCD professionals, the District's unrestricted fund balance has grown from 2.2% in 2017-2018 to a budgeted 2024-2025 unrestricted fund balance of over 17%.

The District's Adopted Budget for the 2024-2025 fiscal year is \$1.05 billion, with \$439 million in General Fund Unrestricted and \$203 million in General Fund Restricted, for a Total General Fund Budget of over \$642 million. General Fund Restricted programs identified to be funded in 2024-2025 are included in the Adopted Budget at estimated values and will be updated in the course of the year and funding is confirmed.

SDCCD's Adopted Budget being presented to the Board of Trustees for approval today matches one-time funds with one-time costs and ongoing resources with ongoing commitments, honors the District's obligations to bargaining units and employee groups, and was developed to further the goals and objectives of the Governing Board.

Therefore, I recommend the approval of the Adopted Budget for 2024-2025 for the San Diego Community College District. I would also like to take this opportunity to express my appreciation to all whose collaboration and input have resulted in a budget that is centered on equity and is founded on prudence, accountability, and a positive investment in the quality and availability of programs and services to students and the community of San Diego.

Gregory Smith
Chancellor

FY 2024-2025 San Diego Community College District Adopted Budget

Background

The Board of Trustees is committed to maintaining the on-going fiscal stability of San Diego Community College District (SDCCD) by meeting the State Chancellor’s Office fiscal monitoring requirements and Title 5 regulations related to principles of sound fiscal management. The District’s on-going fiscal stability is essential to assuring achievement of SDCCD’s mission. The District’s core mission and function is that of student learning and success; therefore, fiscal and budget related decisions for the District’s FY 2024-2025 Adopted Budget have been made with this core mission in mind and to provide funding to the four Colleges, District Support Services, and District Office Divisions based upon anticipated state funding to be earned and received.

Fund Accounting, Measurement Focus, and Basis of Accounting

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

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

The District’s 2024-2025 Adopted Budget is distributed among several funds, each designed to account for different categories of activities contributing to the District’s overall operations. A listing of these funds is found in the Appendix on page 71.

Budget and Planning Integration

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

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

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

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

The Goal of Budgeting

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

The annual budget is built to support the District's mission statement and Educational Master Plan. Board Policy 6300 Fiscal Management states that the General Fund Unrestricted ending fund balance reserve shall be achieved and maintained at two-months of projected annual unrestricted general fund operating expenditures.

Budget Development Process

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

Budget Calendar and Apportionment Cycle

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

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

Table C-2: Financial Reporting Deadlines for 2024-25

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2024	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2024	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2024	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2024	58305(d)
Submit an annual financial and budget report to Chancellor’s Office.	October 10, 2024	58305(d)
Submit an audit report to the Chancellor’s Office.	December 31, 2024	59106

The timing of important budgetary milestones is specified in California Regulation, Title 5, sections 58300, 58301, 58305(a), 58305(c), 58305(d), and 59106. (5 Cal. Code Regs. 52020.) and establishes deadlines for local budgets, annual financial and budget reports (CCFS-311), and district audit reports. The District’s Administrative Procedure 6200 stipulates that an Adopted Budget shall be presented to the Governing Board no later than July 1 of each fiscal year.

The Student-Centered Funding Formula (SCFF)

The SCFF assumes that 70% of a district’s funding is based upon student enrollment (i.e., access, demand); 20% of funding is based upon demonstrated financial need of students (the Supplemental Portion), and 10% is based on student success outcomes. SCFF apportionment funding is the primary source of operational revenue for California community college districts; therefore, operational expenses must be closely aligned with operational revenues in order to ensure a balanced budget.

Revenue Protections

The SCFF included a “hold harmless” protection mechanism which guaranteed each district would receive its FY 2017-18 TCR Apportionment adjusted by any COLA in subsequent fiscal years. Per the 2024-2025 Enacted Budget, the state budget will include an 1.07% COLA, which has been included in the District’s Adopted Budget.

Hold harmless is scheduled to expire in its current form at the end of this fiscal year, FY 2024-25. The revenue protection has been modified starting in 2025-26, with a district’s 2024-25 funded SCFF revenue becoming the minimum funding ‘floor’ for future years. This revised ‘floor’ provision will no longer escalate with COLA over time as it does at present.

Stability protections still exist in which a district can receive the prior year SCFF minimum revenue plus current year COLA. This is the funding model through which the district is funded in FY 2024-25.

Emergency Conditions Allowance

Starting in spring 2020, the District was funded under an “emergency conditions allowance” (ECA) that preserved funding levels at pre-COVID-19 pandemic FTES level. ECA protections ended in 2022-23. However, the District continues to benefit until the higher ECA enrollment numbers wind out of the three-year rolling average that is used to calculate FTES funding.

2024-2025 San Diego Community College District Adopted Budget

SDCCD’s Adopted Budget for FY 2024-2025 is just over \$1 billion consisting of General Funds of \$642 million. General Funds are comprised of General Fund Unrestricted, which amount to \$439 million, and General Fund Restricted of \$203 million. The primary source of revenue in General Fund Unrestricted is state apportionment revenue apportioned to support district operations and educational programs. General Fund Restricted dollars are used for District they may be used. Other Funds in the amount of \$402 million are budgets for Enterprise Services, Student Trust Funds, General Obligation Bonds, and the like.

Funds	2023-2024 Total Budget Adopted	2024-2025 Total Budget Adopted	Changes Over/Under
General Funds			
General Fund Unrestricted	395,313,569	438,942,532	43,628,963
General Fund Restricted	221,061,600	203,650,408	(17,411,192)
Total General Funds	\$ 616,375,169	\$ 642,592,940	\$ 26,217,771
Other Funds			
Bond Interest & Redemption Fund	205,613,048	207,161,386	1,548,338
Child Development Fund	4,498,926	5,187,380	688,454
Other Special Revenue Fund	884,574	674,477	(210,097)
Capital Outlay Projects Fund	72,969,533	64,343,096	(8,626,437)
Proposition S Fund	1,895,137	-	(1,895,137)
Proposition N Fund	3,889,420	-	(3,889,420)
Enterprise Funds	12,361,307	12,371,380	10,073
Internal Services	25,546,741	36,225,297	10,678,556
Associated Students	522,377	543,090	20,713
Student Representation Fee	689,299	640,007	(49,292)
Student Financial Aid Fund	64,075,946	63,383,057	(692,889)
Scholarship / Loan	59,427	59,027	(400)
Trust and Agency	2,274,580	2,488,593	214,013
Retiree Benefit Trust	7,771,213	9,170,008	1,398,795
Total Other Funds	\$ 403,051,528	\$ 402,246,798	\$ (804,730)
Grand Totals	\$ 1,019,426,697	\$ 1,044,839,738	\$ 25,413,041

FTES Targets Used to Develop the Budget

The District’s FTES target for FY 2024-2025 has been established at 39,201 FTES and is broken down as credit, CDCP (Career Development, College Preparation) non-credit and “regular” non-credit at the funding rates published in the Enacted Budget:

Apportionment Allocation	Rate per FTES	# of FTES	Anticipated Three Year Average	Apportionment based on targets
Student Centered Funding Formula Calculation				
Credit Base	\$5,294	29,841	29,635	156,888,700
Special Admit (Preliminary Estimates)	\$7,425	1,230	1,425	10,580,058
CDCP Base (Preliminary Estimates)	\$7,425	7,223	7,425	55,127,671
Non-Credit Base (Preliminary Estimates)	\$4,465	727	962	4,297,422
Total FTES (Credit & Non-Credit Combined)		39,021		226,893,851 **

Assumptions Used to Develop the District's FY 2024-2025 Adopted Budget

- COLA of 1.07% has been applied to all SCFF Revenue components resulting in an estimated \$3.4 million in new, on-going revenues.
- SCFF revenue has been projected based upon targeted FTES adjusted in accordance with hold harmless and stability protection; and, targeted FTEF has been calculated based upon productivity factors for credit and noncredit of 15 and 20, respectively, which was used for the budgeted expense amounts for non-contract faculty compensation (salary and benefits) costs.
- Compensation costs (salary and benefits) for contract faculty, staff, and administrator positions in effect as of July 1, 2024 have been included in the budget with an offsetting reduction due to frictional vacancies (positions that may become vacant in the course of any fiscal year with positions not filled for an entire year during FY 2024-2025).
- Mandated claims option of \$35.37 per FTES is anticipated to provide \$1.3 million to the District in lieu of submitting actual claims for various state mandated programs.
- Incorporated in the FY 2024-2025 Adopted Budget are estimated SDCCD's allocations for new on-going programs and one-time initiatives.
- Compensation changes related to class, step advances and other statutory and fringe benefit costs have been anticipated and included in the budgeted expenses.
- The PERS contribution rate is 27.05%, up from 26.68% in FY 2023-24. STRS contribution rates remain at last year's rate of 19.1%.
- All non-discretionary (e.g., utilities, insurance, maintenance contracts, etc.) Districtwide and General Support Service operating costs have been projected and budgeted accordingly.
- GFU ending fund balance for FY 2023-2024 is the beginning balance for FY 2024-2025.

DISTRICT BUDGET ALL FUNDS

The District's 2024-25 Adopted Budget of \$1.04 billion is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The General Fund Unrestricted FY 2024-25 Adopted Budget is \$395 million. The General Fund Restricted FY 2024-25 Adopted Budget is \$221 million. The 2024-2025 Adopted Budget is approximately \$27.1 million more than the 2023-2024 Adopted Budget. This is primarily due to the net increases in the General Fund Unrestricted and in other funds. The General Fund Unrestricted increased by \$44.6 million. It should be noted that only those programs that have been identified for continued funding in 2024-2025 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 2024-2025 year progresses.

The table below provides a summary of these funds in comparison with the 2023-2024 Adopted Budget.

Funds	2023-2024 Total Budget Adopted	2024-2025 Total Budget Adopted	Changes Over/Under
General Funds			
General Fund Unrestricted	395,313,569	438,942,532	43,628,963
General Fund Restricted	221,061,600	203,650,408	(17,411,192)
Total General Funds	\$ 616,375,169	\$ 642,592,940	\$ 26,217,771
Other Funds			
Bond Interest & Redemption Fund	205,613,048	207,161,386	1,548,338
Child Development Fund	4,498,926	5,187,380	688,454
Other Special Revenue Fund	884,574	674,477	(210,097)
Capital Outlay Projects Fund	72,969,533	64,343,096	(8,626,437)
Proposition S Fund	1,895,137	-	(1,895,137)
Proposition N Fund	3,889,420	-	(3,889,420)
Enterprise Funds	12,361,307	12,371,380	10,073
Internal Services	25,546,741	36,225,297	10,678,556
Associated Students	522,377	543,090	20,713
Student Representation Fee	689,299	640,007	(49,292)
Student Financial Aid Fund	64,075,946	63,383,057	(692,889)
Scholarship / Loan	59,427	59,027	(400)
Trust and Agency	2,274,580	2,488,593	214,013
Retiree Benefit Trust	7,771,213	9,170,008	1,398,795
Total Other Funds	\$ 403,051,528	\$ 402,246,798	\$ (804,730)
Grand Totals	\$ 1,019,426,697	\$ 1,044,839,738	\$ 25,413,041

SUMMARY OF TOTAL DISTRICT BUDGET

Revenue:

Fund Description	Beginning Fund Balance	Revenue	Incoming Transfers	Total Revenue
General Fund Unrestricted	76,978,468	360,100,704	1,863,360	438,942,532
General Fund Restricted	35,174,846	161,576,420	6,899,142	203,650,408
Bond Interest & Redemption Fund	104,395,549	102,765,837	-	207,161,386
Child Development Fund	3,000,357	2,062,023	125,000	5,187,380
Other Special Revenue Fund	481,677	192,800	-	674,477
Capital Outlay Projects Fund	55,134,460	6,514,745	2,693,891	64,343,096
Proposition S Fund	-	-	-	-
Proposition N Fund	-	-	-	-
Enterprise Funds	-	12,236,380	135,000	12,371,380
Internal Services	34,374,772	1,842,850	7,675	36,225,297
Associated Students	409,311	23,860	109,919	543,090
Student Representation Fee	556,605	83,402	-	640,007
Student Financial Aid Fund	-	63,383,057	-	63,383,057
Scholarship / Loan	59,027	-	-	59,027
Trust and Agency	1,659,043	829,550	-	2,488,593
Retiree Benefit Trust	8,309,008	861,000	-	9,170,008
Total Budget	320,533,123	712,472,628	11,833,987	1,044,839,738

Expenditures:

Fund Description	Expenditures	Contingencies	Outgoing Transfers	Total Allocations
General Fund Unrestricted	382,534,454	51,503,366	4,904,712	438,942,532
General Fund Restricted	189,094,874	10,591,961	3,963,573	203,650,408
Bond Interest & Redemption Fund	102,585,155	104,576,231	-	207,161,386
Child Development Fund	5,000,248	130	187,002	5,187,380
Other Special Revenue Fund	674,477	-	-	674,477
Capital Outlay Projects Fund	58,992,377	4,456,854	893,865	64,343,096
Proposition S Fund	-	-	-	-
Proposition N Fund	-	-	-	-
Enterprise Funds	12,371,380	-	-	12,371,380
Internal Services	(9,153,155)	45,378,452	-	36,225,297
Associated Students	220,554	322,536	-	543,090
Student Representation Fee	311,679	328,328	-	640,007
Student Financial Aid Fund	63,295,429	-	87,628	63,383,057
Scholarship / Loan	658	58,369	-	59,027
Trust and Agency	1,374,370	1,114,223	-	2,488,593
Retiree Benefit Trust	10,000	9,160,008	-	9,170,008
Total Budget	\$ 807,312,500	\$ 227,490,458	\$ 10,036,780	\$ 1,044,839,738

INTERFUND/INTRAFUND TRANSFERS

Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Restricted	\$ 4,538,686	General Fund Unrestricted	See Detail on Page 3
General Fund Restricted	87,628	Student Financial Aid	Administrative Allowance
Child Development Fund	100,000	General Fund Unrestricted	Program Support
Child Development Fund	25,000	Child Development Fund	Program Support
Capital Projects Fund	2,356,234	General Fund Restricted	Maintenance, Emergency Repairs & Campus Minor Improvements
Capital Projects Fund	332,000	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	123,351	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
Total Transfers	\$ 7,705,574		

GENERAL FUND UNRESTRICTED

The 2024-2025 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 2024-2025. 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 2023-2024 Budgeted Revenue to 2024-2025 Budgeted Revenue

Revenue Source	2023-2024 Adopted Budget	2024-2025 Adopted Budget	Changes Over/ (Under)
Apportionment			
Basic Allocation	\$ 33,270,998	\$ 32,542,257	\$ (728,741)
Credit FTES	150,220,026	156,888,700	6,668,674
Regular Non-Credit CDCP	50,238,351	55,127,671	4,889,320
Non-Credit FTES	6,600,853	4,297,422	(2,303,431)
Special Admit	7,551,982	10,580,058	3,028,076
Minimum Revenue	(222,489) ¹⁾		222,489
Sub-Total	247,659,721	259,436,108	11,776,387
Supplemental Allocation			
Student Success Allocation	\$ 39,286,841	\$ 39,057,441	\$ (229,400)
Sub-Total	68,530,857	67,272,558	(1,258,299)
Total Apportionment Revenue	316,190,578	326,708,666	10,518,088
Lottery			
FY 2019-20 Full-Time Faculty	\$ 6,585,993	\$ 7,453,011	\$ 867,018
FY 2021-22 Full-Time Faculty	1,922,450	1,922,450	0
Mandated Cost Reimbursement	3,025,628	3,025,628	0
Interest Revenue	1,316,082	1,514,015	197,933
Non-Resident Tuition	1,500,000	2,961,740	1,461,740
BFAP 2% Unrestricted portion (Previously BOG Fee Waivers Admin.)	6,000,000	5,000,000	(1,000,000)
Student Fees	308,657	990,162	681,505
Apprenticeship Allowance	8,500	4,600	(3,900)
Enrollment Resident Fee (2%)	439,502	442,585	3,083
Part-time Faculty Compensation	261,739	278,062	16,323
Part-time Faculty Health Benefits	884,213	901,684	17,471
Part-time Faculty Office Hours	7,631,000	7,380,000	(251,000)
Indirect Cost	796,218	937,715	141,497
Other Local Revenue	938,967	1,000,000	61,033
Transfers In	1,197,978	921,699	(276,279)
	522,047	522,047	0
Total Revenue	349,529,552	361,964,064	12,434,512
Beginning Balance	\$ 45,784,017	\$ 76,978,468	\$ 31,194,451
TOTAL UNRESTRICTED REVENUES	\$ 395,313,569	\$ 438,942,532	\$ 43,628,963

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

GENERAL FUND UNRESTRICTED

Inter and Intra Fund Transfers

INTRAFUND TRANSFERS		INTERFUND TRANSFERS	
Outgoing Transfer to Restricted for:		Transfer from GFU to:	
Federal Work Study	\$ 200,267		
Military Education Auxiliary	0		
Districtwide Co-curricular	\$ 2,834,606	Child Development	\$ 100,000
Hourglass Park - Miramar	431,523		
Hourglass Field House	515,077	Internal Services / Sports Ins.	7,675
Hazardous Materials	214,130	District Support Assoc. Students (1 & 2)	123,351 * See below
Hourglass Pool-Miramar	343,083	Other Enterprise Fund (KSDS)	135,000
Total Intrafund Transfer Out	\$ <u>4,538,686</u>	Total Interfund Transfer Out	\$ <u>366,026</u>

(1) I.D. Card City College = \$ 16,890 - Mesa College = \$ 25,560- Miramar College = \$14,646- Continuing Ed. = \$18,432
 (2) Vending City College = \$12,668 - Mesa College = \$19,170 - Miramar College = \$10,985 - Continuing Ed = \$5,000

GENERAL FUND UNRESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

TOTAL GENERAL FUND UNRESTRICTED

	2022-2023 Adjusted Total Budget	2022-2023 Final Actual	2023-2024 Adjusted Total Budget	2023-2024 Final Actual	2024-2025 Adopted Total Budget	PCT Total %
	\$	\$	\$	\$	\$	
Instructional Contract	43,229,526	43,289,668	44,451,326	44,860,963	45,782,698	10.43
Non-Instructional Contract	27,722,609	27,359,026	30,729,346	30,969,422	32,130,073	7.32
Instructional Other	48,111,785	46,056,822	42,132,771	52,484,790	47,318,673	10.78
Non-Instructional Other	2,500,293	2,607,254	1,757,185	1,916,878	2,008,247	0.46
Other Academic	-	-	-	24,715	8,158,916	1.86
TOTAL ACADEMIC SALARIES	121,564,213	119,312,770	119,070,627	130,256,767	135,398,607	30.85
Non-Instructional Regular	59,107,222	59,249,056	69,303,004	65,437,705	70,701,328	16.11
Instructional Aides Regular	7,178,645	7,073,498	7,983,152	7,697,021	7,573,020	1.73
Non-Instructional Salaries Other	1,305,032	1,658,968	1,358,740	1,783,105	1,530,054	0.35
Instructional Aides Other	972,536	781,495	970,070	952,688	832,518	0.19
Other Classified	-	-	-	348,880	8,513,308	1.94
TOTAL NON-ACADEMIC SALARIES	68,563,435	68,763,017	79,614,966	76,219,399	89,150,228	20.31
Employee Benefits	89,973,886	91,789,148	93,625,425	100,113,421	110,649,323	25.21
Supplies and Materials	3,955,699	2,543,881	4,205,118	2,732,107	4,609,969	1.05
Other Operating Expenses	36,788,725	26,982,864	36,479,811	28,792,353	39,433,956	8.98
Capital Outlay	3,650,295	1,608,418	3,778,289	1,902,333	3,236,071	0.74
Intrafund Transfers Out	3,374,162	5,415,067	3,466,379	3,425,202	4,538,686	1.03
Interfund Transfers Out	351,752	224,427	360,435	335,106	366,026	0.08
Student Financial Aid	1,300	1,300	1,300	1,300	1,300	-
Other Student Aid	-	-	132,000	132,000	55,000	0.01
Contingencies	23,482,550	-	54,579,220	-	51,503,366	11.73
TOTAL NON-SALARY ACCOUNTS	161,578,369	128,565,106	196,627,977	137,433,823	214,393,697	48.84
TOTAL ACTUALS & BUDGET	351,706,017	316,640,893	395,313,569	343,909,989	438,942,532	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 EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

CITY COLLEGE

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Instructional Contract	11,984,364	12,782,067	12,680,661	13,187,308	13,562,301	24.32
Non-Instructional Contract	6,137,316	5,660,700	6,188,141	6,647,248	7,045,328	12.63
Instructional Other	7,865,091	9,359,098	8,129,392	10,631,471	8,808,585	15.79
Non-Instructional Other	840,961	860,981	174,319	380,791	181,174	0.32
TOTAL ACADEMIC SALARIES	26,827,732	28,662,846	27,172,513	30,846,817	29,597,388	53.07
Non-Instructional Regular	6,512,671	6,449,923	7,337,373	6,909,635	7,567,800	13.57
Instructional Aides Regular	1,729,335	1,647,412	1,820,906	1,730,177	1,733,868	3.11
Non-Instructional Salaries Other	176,954	261,511	258,742	311,757	298,500	0.54
Instructional Aides Other	54,100	16,448	55,835	59,075	63,132	0.11
TOTAL NON-ACADEMIC SALARIES	8,473,060	8,375,294	9,472,856	9,010,643	9,663,300	17.33
Employee Benefits	17,240,508	15,281,720	15,663,795	16,427,808	14,581,117	26.15
Supplies and Materials	527,047	142,555	588,724	244,468	546,304	0.98
Other Operating Expenses	904,494	448,424	1,057,969	480,676	996,562	1.79
Capital Outlay	361,647	222,130	321,635	107,843	384,543	0.69
TOTAL NON-SALARY ACCOUNTS	19,033,696	16,094,829	17,632,123	17,260,794	16,508,526	29.60
TOTAL ACTUALS & BUDGET	54,334,488	53,132,969	54,277,492	57,118,255	55,769,214	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

MESA COLLEGE

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Instructional Contract	17,003,700	16,377,247	16,695,848	16,827,245	16,917,782	21.59
Non-Instructional Contract	9,543,723	9,078,662	10,568,743	10,199,331	10,489,929	13.38
Instructional Other	17,162,014	14,435,392	13,294,082	16,202,697	15,121,188	19.29
Non-Instructional Other	673,830	638,754	674,333	667,945	866,026	1.11
TOTAL ACADEMIC SALARIES	44,383,267	40,530,055	41,233,005	43,897,219	43,394,925	55.37
Non-Instructional Regular	7,625,100	7,369,384	8,223,693	8,300,857	8,553,357	10.91
Instructional Aides Regular	2,521,411	2,512,198	2,708,014	2,513,244	2,351,838	3.00
Non-Instructional Salaries Other	119,796	58,755	125,766	44,708	107,581	0.14
Instructional Aides Other	167,874	118,768	177,063	190,618	165,155	0.21
TOTAL NON-ACADEMIC SALARIES	10,434,181	10,059,105	11,234,536	11,049,428	11,177,931	14.26
Employee Benefits	22,536,211	20,749,129	22,074,536	22,216,162	21,132,952	26.96
Supplies and Materials	756,919	167,798	764,202	181,132	746,448	0.95
Other Operating Expenses	1,240,159	471,438	1,336,559	462,463	1,280,202	1.63
Capital Outlay	656,848	189,784	608,295	146,689	584,939	0.75
Other Student Aid	-	-	107,000	107,000	55,000	0.07
TOTAL NON-SALARY ACCOUNTS	25,190,137	21,578,149	24,890,592	23,113,446	23,799,541	30.37
TOTAL ACTUALS & BUDGET	80,007,585	72,167,309	77,358,132	78,060,092	78,372,397	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

MIRAMAR COLLEGE

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Instructional Contract	8,141,115	7,993,716	8,437,004	8,056,408	8,409,403	15.90
Non-Instructional Contract	6,075,451	6,203,415	7,017,668	6,983,468	7,339,697	13.88
Instructional Other	12,708,010	11,692,186	10,727,656	13,322,857	12,065,552	22.82
Non-Instructional Other	603,380	692,499	637,000	541,035	692,751	1.31
TOTAL ACADEMIC SALARIES	27,527,956	26,581,816	26,819,328	28,903,768	28,507,403	53.91
Non-Instructional Regular	4,794,507	4,666,651	5,680,737	5,412,584	5,817,780	11.00
Instructional Aides Regular	1,820,990	1,812,334	2,061,230	1,992,337	1,969,415	3.72
Non-Instructional Salaries Other	152,360	114,007	115,848	81,671	167,153	0.32
Instructional Aides Other	215,738	144,263	278,744	305,856	217,840	0.41
TOTAL NON-ACADEMIC SALARIES	6,983,595	6,737,255	8,136,559	7,792,448	8,172,188	15.45
Employee Benefits	13,841,457	13,157,854	14,557,375	14,523,337	14,144,886	26.75
Supplies and Materials	249,012	84,702	222,669	136,390	215,556	0.41
Other Operating Expenses	1,291,086	995,683	1,403,364	1,340,820	1,284,097	2.43
Capital Outlay	375,272	101,311	699,730	275,472	557,720	1.05
Student Financial Aid	1,300	1,300	1,300	1,300	1,300	-
TOTAL NON-SALARY ACCOUNTS	15,758,127	14,340,849	16,884,438	16,277,318	16,203,559	30.64
TOTAL ACTUALS & BUDGET	50,269,678	47,659,920	51,840,325	52,973,534	52,883,150	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

CONTINUING EDUCATION

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Instructional Contract	6,100,347	6,136,637	6,637,813	6,790,002	6,893,212	17.83
Non-Instructional Contract	4,377,991	4,617,909	5,137,532	5,121,271	4,893,578	12.66
Instructional Other	9,585,456	10,569,997	8,943,888	12,318,466	9,104,135	23.54
Non-Instructional Other	161,444	234,435	96,625	180,908	115,563	0.30
TOTAL ACADEMIC SALARIES	20,225,238	21,558,978	20,815,858	24,410,647	21,006,488	54.32
Non-Instructional Regular	3,510,564	3,440,203	4,369,656	4,344,800	4,359,836	11.27
Instructional Aides Regular	680,223	663,259	850,878	947,647	960,084	2.48
Non-Instructional Salaries Other	30,496	25,982	30,863	38,888	30,000	0.08
Instructional Aides Other	84,230	28,755	30,000	1,431	30,000	0.08
TOTAL NON-ACADEMIC SALARIES	4,305,513	4,158,199	5,281,397	5,332,765	5,379,920	13.91
Employee Benefits	9,985,053	10,183,677	11,214,902	11,962,759	10,227,730	26.45
Supplies and Materials	476,981	353,123	605,191	404,739	639,087	1.65
Other Operating Expenses	865,278	456,015	875,662	446,133	1,018,254	2.63
Capital Outlay	282,353	7,912	427,410	206,869	396,892	1.03
TOTAL NON-SALARY ACCOUNTS	11,609,665	11,000,727	13,123,165	13,020,501	12,281,963	31.76
TOTAL ACTUALS & BUDGET	36,140,416	36,717,904	39,220,420	42,763,913	38,668,371	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

DISTRICT ADMINISTRATIVE OFFICES

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	1,588,128	1,798,340	1,643,877	1,849,008	2,107,615	1.85
Instructional Other	0	0	13,949	9,299	0	0.00
Non-Instructional Other	189,163	149,074	137,176	108,468	149,533	0.13
Other Academic	-	-	-	0	8,158,916	7.15
TOTAL ACADEMIC SALARIES	1,777,291	1,947,414	1,795,002	1,966,775	10,416,064	9.13
Non-Instructional Regular	13,668,174	20,614,023	23,104,144	22,888,058	16,420,439	14.39
Instructional Aides Regular	0	59,552	82,907	82,907	0	0.00
Non-Instructional Salaries Other	384,266	1,104,441	476,118	1,159,215	356,462	0.31
Instructional Aides Other	54	54	150	1,838	0	0.00
Other Classified	-	-	-	-	8,513,308	7.46
TOTAL NON-ACADEMIC SALARIES	14,052,494	21,778,069	23,663,319	24,132,019	25,290,209	22.16
Employee Benefits	8,925,933	21,202,139	14,083,799	23,257,399	22,495,171	19.71
Supplies and Materials	246,818	(\$177,203)	496,957	86,055	787,510	0.69
Other Operating Expenses	9,437,376	8,899,315	12,167,105	10,857,470	3,579,674	3.14
Capital Outlay	518,015	150,437	531,291	188,450	382,176	0.33
Intrafund Transfers Out	0	1,905,905	0	0	0	0.00
Interfund Transfers Out	0	0	0	5,000	0	0.00
Other Student Aid	-	-	0	0	-	-
Contingencies	23,482,550	-	54,579,220	-	51,157,796	44.83
TOTAL NON-SALARY ACCOUNTS	42,610,692	31,980,593	81,858,372	34,394,373	78,402,327	68.71
TOTAL ACTUALS & BUDGET	58,440,477	55,706,076	107,316,693	60,493,167	114,108,600	100

GENERAL FUND UNRESTRICTED EXPENSES

2022-23 and 2023-24 Budget and Actuals Compared to
2024-25 Adopted Budget

DISTRICTWIDE SUPPORT SERVICES

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	-	-	173,385	169,096	253,926	0.26
Instructional Other	791,214	149	1,023,804	-	2,219,213	2.24
Non-Instructional Other	31,515	31,511	37,732	37,731	3,200	0.00
Other Academic	-	-	-	24,715	-	0.00
TOTAL ACADEMIC SALARIES	822,729	31,660	1,234,921	231,542	2,476,339	2.50
Non-Instructional Regular	22,996,206	16,708,872	20,587,401	17,581,772	27,982,116	28.22
Instructional Aides Regular	426,686	378,744	459,217	430,709	557,815	0.56
Non-Instructional Salaries Other	441,160	94,272	351,403	146,867	570,358	0.58
Instructional Aides Other	450,540	473,207	428,278	393,869	356,391	0.36
Other Classified	-	-	-	348,880	-	0.00
TOTAL NON-ACADEMIC SALARIES	24,314,592	17,655,095	21,826,299	18,902,097	29,466,680	29.72
Employee Benefits	17,444,724	11,214,629	16,031,018	11,725,958	28,067,467	28.31
Supplies and Materials	1,698,923	1,972,907	1,527,375	1,679,324	1,675,064	1.69
Other Operating Expenses	23,050,332	15,711,991	19,639,152	15,204,791	31,275,167	31.55
Capital Outlay	1,456,159	936,844	1,189,928	977,010	929,801	0.94
Intrafund Transfers Out	3,374,162	3,509,162	3,466,379	3,425,202	4,538,686	4.58
Interfund Transfers Out	351,752	224,427	360,435	330,106	366,026	0.37
Other Student Aid	-	-	25,000	25,000	-	0.00
Contingencies	-	-	-	-	345,570	0.35
TOTAL NON-SALARY ACCOUNTS	47,376,052	33,569,960	42,239,287	33,367,391	67,197,781	67.78
TOTAL ACTUALS & BUDGET	72,513,373	51,256,715	65,300,507	52,501,029	99,140,800	100.00

GENERAL FUND RESTRICTED REVENUE

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

Included in the Adopted Budget are only those programs that have been identified for continued funding during 2024-25. 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 2024-25 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

	2023-2024 Actual Final	2024-2025 Total Budget Adopted
FEDERAL REVENUE		
UCSB - Consortium	9,596	11,032
Professors for the Future	44,377	-
TANF	575,931	603,646
DETA DETA Research Project	22,668	12,142
Adult Ed - WIOA	1,853,163	1,867,725
Commission on POST	217,609	493,007
Bay Area Air Quality Mgmt	44,452	130,511
DEBER PROJECT	153,327	5,109
RTI DOD STEM Learning	341,170	66,842
Federal Cal Works	-	63,923
HEERF III	886,563	-
NSF Encoding Geography Grant	27,531	61,249
Financial Aid Admin Allowance	53,835	61,260
College Work Study Program	1,543,112	1,536,675
Veterans Administrative Allow	23,616	41,600
Student Support Services	358,116	442,403
HIS Program - Title III	2,060,883	1,105,330
NASA-James Madison University	383,922	105,633
TRIO Upward Bound	292,072	74,484
Dept of Rehab Coll to Career	304,854	402,000
RHB Workability	455,054	515,126
Nav Consolidated Brig Miramar	167,541	-
Nav Consolidated Brig CP	68,652	-
Marine Corps Camp Pend	188,090	2,016
SDSU-HSI STEM and Articulation	49,713	25,215
Navcombrig 20-21	160,201	-
Dept of Ed Dreamers Support	337,547	857,466
Dept of Ed LGBTQIA+	267,742	932,258
Vocational Tech Ed Act (VTEA)	2,366,987	2,858,214
ANAPISI-Equity, Empathy & Exce	340,702	370,611
Naval Consolidate Brid	248,453	-
FEDERAL REVENUE TOTAL	\$ 13,847,478	\$ 12,645,477
STATE REVENUE		
CTE Collaborative 11	59,292	-
SWP Logistics Phase 2	8,360	-
CERT Grant	7,098	-
IT System	511,363	206,689
CTE Collaborative Grant 12	1,439,296	483,522
IEPI Seed Grant	150,266	-
Biotech CTE Hub 12-13	11,752,582	10,458,966
STATE REVENUE Continued on next page		

GENERAL FUND RESTRICTED REVENUE

	2023-2024 Actual Final	2024-2025 Total Budget Adopted
STATE REVENUE Continued		
EWD-CA-Energy-Commission	54,636	545,911
Cooperative Sub-Min Wage	238,292	600,000
SWP Counselor Institute Ph. 2_	-	42,000
Equitable Placement & Compl	445,449	1,518,198
ELL Healthcare CAEP	112,077	251,904
SWP Sector Career Center 24	-	110,000
SWP Sector-Automotive 23-24	161,750	4,005
RERP Regional Equity & Recover	17,311	17,613
Associate Degrees-Graduate ADT	10,481	1,695,651
Basic Need On going 23-24	213,994	1,156,950
Basic Need One Time 23-24	50,000	1,177,355
A2MEND	-	48,512
REACH Initiative	25,545	10,491
SWP Impl.Inv.Dual Enroll 24-25	-	94,000
SWP- CR for Prior Learning	15,000	-
Nursing Retention Grant 11/12	262,017	1,290,384
Strong Workforce 24-25	-	3,638,901
Econ Develop Wireless Health	-	1,107,722
LGBTQ Center 24-25	-	296,938
Basic Needs On Going_24-25	-	1,369,662
UMOJA	-	388,134
DSN ICT Digital Media - City	-	30,000
COYA-Pre-App Planning	-	286,715
SD Early Middle College	150,950	27,285
IEPI Innovation	478	-
Adult Education Block Grant	1,412,330	-
SSSP - Credit	54,595	-
Student Success 22-23(Credit)	2,010,176	-
SWP Reg Pathway Navigation22-23	118,073	-
Rising Scholars Network Grant	350,465	517,485
SSSP - Non Credit 16-17	1,833	-
Student Success 22-23 (NC)	194,525	-
Student Equity & Achiev	12,974,496	5,655,913
Student Equity & Achieve 24-25	-	18,455,499
Student Equity	269	-
Student Equity -21-22	698,260	-
Student Equity 22-23	3,552,719	-
BFAP Administration	1,906,425	2,894,815
Learning-Aligned Employment Pr	(171,368)	6,606,341
Fin Aid Admin Allowance	(322,441)	327,616
Hire UP ACA	-	245,000
EOPS Administration	3,724,438	4,924,739
CAFYES	690,013	986,059
California College Promise	5,387,402	4,523,649
CARE Grant	440,866	571,849
Financial Aid Technology_Funds	16,599	319,132
AB1725 Staff Diversity/Develop	108,162	305,327
Program for Disabled	6,313,933	7,898,160
EEO Best Practices	185,278	53,461
Free Campus Support_	153	-
Basic Needs-Student Food and H	512,484	-
Puente Program	44,689	126,811
CA ENERGY COMMISSION	453,602	1,348,439
Basic Skills	40	-
Nursing Grants	202,948	186,653
Telecom and Technology	751,944	641,853
Governor's IELM	2,542,374	4,616,922
Student S & S Program N-Credit	5	-
Cal Works-Region X	-	86,219
Articulation Number System	11,323	2,488,677
Small Business SectorNavigator	160,347	-
Sector Navigator ITC/Digital	27,368	-
SWP Regional Programs	133,737	-
Guided Pathways Grants	697,220	1,506,802
CTE Enhancement Grant	699,908	-
Atte CTE Hub	6,401	-
Cal-Works/TANF	2,613,344	6,531,070
CA Foster Youth Educ Spec Prg	47,601	-
CA Campus Catalyst Fund	360	-
Prop 20 Lottery Funds	4,377,343	4,530,523
Mental Health Services Grant	684,902	4,605
CA CCAP STEM Academy Program	(3,518)	166,667
DSN Adv Transp MMR - CLPCC	-	24,234
DSN Life Sci BT Miramar	1,812	82,163
ISP In Common MMR	-	25,247
DSN ADV Manufacturing City	-	69,157
Veterans Resource Center	500,421	3,406,220
Commission on Post Ongoing	18,955	32,671
CSEP-Block Grant	-	50,950
Homeless & Housing Insecurity	685,442	1,277,141
Dream Resource Liaison Support	364,578	842,051
Strong Workforce 21-22	897,103	-
VRC ONE-TIME 20-21	274	-
Basic Skills 21-22	12,055	-
Student Retention & Enrollment	1,251,784	405,698
Basic Needs	264,047	-
Basic Skills 22-23	805,979	78,318
Strong Workforce 22-23	5,319,074	306,638
Adult Ed Block Grant 22-23	2,803,335	364,200
LGBTQ	185,718	97,675
SWP Job Placement 22-23	184,760	-
SWP Work-Based Learn 22-23	37,643	-
SWP Fac Inst Rsrch Invest	143,618	-

Continued on next page

GENERAL FUND RESTRICTED REVENUE

	2023-2024 Actual Final	2024-2025 Total Budget Adopted
STATE REVENUE Continued		
Basic_Needs	728,784	502,411
Basic Needs-One Time	358,020	524,936
Mental Health Prgm	383,193	660,426
SWP Pathway Navig. ER Engmt	100,090	-
Adult_Ed Block Grant	4,070,703	2,078,110
Mental Health Prgm	20,193	1,139,070
Strong Workforce Prgm	6,121,636	6,006,576
SWP-Work-Based 23-24	236,813	-
AANHPI SAP	26,252	1,178,240
SWP-Career Navigation 23-24	83,023	50,000
SWP College-Based Mktg 23-24	225,586	-
SWP Counselor Institute 23-24	322,788	-
SWP Job Placement Case Mgmt.	449,337	-
NASSSP	1,500,000	1,464,015
Zero Textbook Costs 22-23	33,417	508,149
Cultural Resp Pedagogy & Pract	240,333	664,163
SWP-Career Navigation	24,001	-
LGTBQ 23-24	10,870	301,695
Fresh Success & Employment 23-	-	150,454
Ethnic Studies	146,085	125,889
Adult Ed Block Grant 25	-	4,354,860
Math Engineering & Science	437,176	2,366,835
TOTAL STATE REVENUE	\$ 98,292,759	\$ 132,515,986
LOCAL REVENUE		
Cocurricular Fund	43,916	915,144
Civic Center	1,079,157	970,000
Bio Tech Center Revenue	2,780	172,733
Smog Station Program	13,000	14,262
Delta Air Lines Foundation	-	16,404
The Andrew Mellon Foundation	208,463	78,638
Homeless SDHCM	381,921	55,499
Hourglass Park Project	1,029,827	1,355,988
Parking - District	1,906,701	2,804,275
Student Accident_Insurance	100,000	109,424
Student Health Svcs Fund	2,238,350	1,486,926
Student Liability Ins	31,800	60,000
Library Fines	6,077	3,500
Adv - Transportation Tech MM R	-	494
Cal Coast Foundation Educator	650	450
Prebys FYMH	135,000	132,289
Econ. & Workforce Dev. Svcs.	100,000	-
CACT Implemented Prgs	-	129,591
Neighborhood Reinvestment Prgm	40,000	-
Educational Broadband Services	424,108	474,630
Early Middle College HS	-	2,490
Rape Aggress.Defense Classes	-	363
CA Native Plants Society	-	65
Grossmont/Cuyamaca CCD-MM	94,400	30,600
Miscellaneous Student Fees	16,200	14,870
San Diego Audubon Society	-	1,225
Arthur Rupe Foundation Grant	20,000	20,000
Early Middle College-SDUSD	-	42,494
Evening Childcare Pilot Progra	-	75,000
Integrated Teacher Prep Prgm	-	20,000
CA Reconnect Coalition	20,000	20,000
Gateway-In Project	40,500	-
BlueForge Alliance Welding	-	1,160,388
CAL-Coast- Child Development	750	-
CARBtest	-	2,250
Administrative Computing	22,500	-
Child Care Center	8,395	243,685
Redevelopment	5,840,367	5,840,367
Center for Human & Community Services	815	160,913
TOTAL LOCAL REVENUE	\$ 13,805,676	\$ 16,414,957
Beginning Balance	-	35,174,846
Incoming Transfers	5,616,676	6,899,142
TOTAL REVENUE AND BEGINNING BALANCE	\$ 131,562,590	\$ 203,650,408

GENERAL FUND RESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

TOTAL GENERAL FUND RESTRICTED

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Instructional Contract	158,294	70,218	98,346	13,995	19,620	0.01
Non-Instructional Contract	14,553,643	11,700,078	16,914,049	12,946,161	18,182,381	8.93
Instructional Other	1,476,987	555,799	1,608,310	579,813	1,053,266	0.52
Non-Instructional Other	14,967,404	11,302,566	18,650,381	13,381,886	12,945,385	6.36
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	31,156,327	23,628,662	37,271,086	26,921,855	32,200,652	15.81
Non-Instructional Regular	16,203,282	12,317,643	18,081,990	16,923,565	20,031,360	9.84
Instructional Aides Regular	1,578,727	1,365,657	1,881,855	1,436,446	1,382,979	0.68
Non-Instructional Salaries Other	15,229,402	6,982,523	21,860,489	9,473,996	17,282,072	8.49
Instructional Aides Other	2,998,516	1,680,252	3,761,457	2,151,986	2,428,871	1.19
Other Classified	-	-	-	-	103,258	0.05
TOTAL NON-ACADEMIC SALARIES	36,009,927	22,346,075	45,585,791	29,985,993	41,228,540	20.24
Employee Benefits	22,370,524	18,213,294	26,040,377	22,592,026	24,255,202	11.91
Supplies and Materials	22,897,210	4,605,979	18,338,066	4,336,019	16,828,740	8.26
Other Operating Expenses	50,539,477	14,245,759	53,310,226	17,848,527	44,179,798	21.69
Capital Outlay	46,640,422	18,717,214	25,599,218	10,652,265	18,442,786	9.06
Intrafund Transfers Out	2,883,302	4,877,561	2,474,065	2,433,736	1,607,339	0.79
Interfund Transfers Out	2,381,043	2,306,584	3,406,502	4,155,761	2,356,234	1.16
Student Financial Aid	8,282,517	8,422,135	341,462	56,685	461,561	0.23
Other Student Aid	15,664,752	3,748,635	14,878,591	7,658,210	11,497,595	5.65
Contingencies	14,827,694	-	12,147,109	-	10,591,961	5.20
TOTAL NON-SALARY ACCOUNTS	186,486,942	75,137,161	156,535,616	69,733,229	130,221,216	63.94
TOTAL ACTUALS & BUDGET	253,653,196	121,111,898	239,392,493	126,641,076	203,650,408	100.00

GENERAL FUND RESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

CITY COLLEGE

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Instructional Contract	88,073	58,889	25,000	13,995	19,620	0.05
Non-Instructional Contract	3,683,423	2,747,057	4,271,564	3,046,547	4,781,469	12.80
Instructional Other	527,856	204,634	700,020	175,051	220,913	0.59
Non-Instructional Other	3,636,367	3,538,166	4,868,849	4,278,387	2,593,427	6.94
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	7,935,719	6,548,746	9,865,433	7,513,980	7,615,429	20.39
Non-Instructional Regular	2,640,801	2,004,588	3,051,500	2,679,063	3,518,456	9.42
Instructional Aides Regular	185,990	214,010	197,183	117,423	57,645	0.15
Non-Instructional Salaries Other	5,293,154	1,669,983	6,558,999	2,675,751	5,483,537	14.68
Instructional Aides Other	537,306	353,682	764,042	413,696	537,750	1.44
Other Classified	-	-	-	-	64,656	0.17
TOTAL NON-ACADEMIC SALARIES	8,657,251	4,242,265	10,571,724	5,885,932	9,662,044	25.87
Employee Benefits	5,071,056	3,625,542	5,951,649	4,463,934	5,075,270	13.59
Supplies and Materials	6,267,061	1,675,489	4,355,922	1,201,380	3,588,662	9.61
Other Operating Expenses	11,782,295	3,883,063	9,120,950	4,337,263	5,267,388	14.10
Capital Outlay	7,312,411	3,405,288	4,635,970	1,715,020	4,201,714	11.25
Intrafund Transfers Out	893,956	696,766	317,746	198,526	164,670	0.44
Interfund Transfers Out	538,694	520,568	17,706	18,126	-	-
Student Financial Aid	935,446	1,720,035	1,000	22,583	8,165	0.02
Other Student Aid	1,983,179	621,826	3,198,025	1,805,246	1,466,334	3.93
Contingencies	-	-	300,000	-	300,000	0.80
TOTAL NON-SALARY ACCOUNTS	34,784,098	16,148,577	27,898,968	13,762,078	20,072,203	53.74
TOTAL ACTUALS & BUDGET	51,377,068	26,939,587	48,336,125	27,161,990	37,349,676	100.00

GENERAL FUND RESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

MESA COLLEGE

	2022-2023 Adjusted Total Budget	2022-2023 Final Actual	2023-2024 Adjusted Total Budget	2023-2024 Final Actual	2024-2025 Adopted Total Budget	PCT Total %
	\$	\$	\$	\$	\$	%
Non-Instructional Contract	4,567,134	3,565,473	4,844,786	3,721,725	4,051,591	8.44
Instructional Other	268,081	170,381	250,775	105,767	185,587	0.39
Non-Instructional Other	4,362,536	3,026,759	5,803,729	4,221,295	4,221,537	8.79
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	9,197,751	6,762,613	10,899,290	8,048,786	8,458,715	17.61
Non-Instructional Regular	4,218,894	2,803,696	4,104,999	3,151,001	3,992,807	8.31
Instructional Aides Regular	486,099	353,311	706,683	477,178	626,268	1.30
Non-Instructional Salaries Other	4,949,083	2,488,564	7,721,148	3,100,442	5,422,009	11.29
Instructional Aides Other	1,080,373	695,547	1,931,379	1,152,204	974,256	2.03
Other Classified	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	10,734,449	6,341,118	14,464,209	7,880,825	11,015,340	22.93
Employee Benefits	6,253,251	4,427,454	7,215,526	5,312,687	5,934,972	12.36
Supplies and Materials	5,555,917	1,110,427	5,917,617	1,328,506	5,643,981	11.75
Other Operating Expenses	8,118,794	3,704,034	8,311,327	3,835,616	6,598,095	13.74
Capital Outlay	17,696,216	6,228,330	7,759,938	3,236,400	6,368,969	13.26
Intrafund Transfers Out	251,229	206,747	217,056	95,477	199,193	0.41
Interfund Transfers Out	608,779	494,740	244,739	242,349	-	-
Student Financial Aid	3,511,961	3,114,780	249,778	1,112	250,396	0.52
Other Student Aid	5,297,171	1,359,094	5,459,265	3,453,083	3,561,714	7.42
TOTAL NON-SALARY ACCOUNTS	47,293,318	20,645,604	35,375,246	17,505,230	28,557,320	59.46
TOTAL ACTUALS & BUDGET	67,225,518	33,749,335	60,738,745	33,434,842	48,031,375	100.00

GENERAL FUND RESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

MIRAMAR COLLEGE

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Instructional Contract	-	-	-	-	-	-
Non-Instructional Contract	2,962,547	2,031,969	3,423,076	2,157,019	4,447,885	11.15
Instructional Other	513,255	176,001	522,795	244,482	602,566	1.51
Non-Instructional Other	4,638,943	2,336,218	5,246,232	2,531,511	4,560,372	11.43
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	8,114,745	4,544,187	9,192,103	4,933,013	9,610,823	24.09
Non-Instructional Regular	3,280,981	2,029,290	3,677,568	2,034,438	3,959,643	9.93
Instructional Aides Regular	289,013	277,959	385,659	333,493	346,133	0.87
Non-Instructional Salaries Other	3,372,928	1,177,260	4,960,921	1,431,845	5,140,653	12.89
Instructional Aides Other	887,584	416,019	709,706	396,085	724,074	1.82
Other Classified	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	7,830,506	3,900,527	9,733,854	4,195,861	10,170,503	25.50
Employee Benefits	4,553,570	3,069,255	5,519,762	3,332,110	5,356,533	13.43
Supplies and Materials	2,656,026	890,164	2,781,428	705,576	3,185,606	7.99
Other Operating Expenses	4,913,115	1,429,988	5,834,460	2,424,182	4,461,684	11.19
Capital Outlay	12,443,175	4,548,386	4,822,399	1,426,309	3,527,655	8.84
Intrafund Transfers Out	276,120	144,940	234,560	110,562	162,787	0.41
Interfund Transfers Out	317,821	239,831	147,612	145,958	1,200,000	3.01
Student Financial Aid	3,365,447	3,209,969	90,684	32,989	203,000	0.51
Other Student Aid	2,098,635	427,836	3,207,472	2,052,754	1,199,068	3.01
Contingencies	298,318	-	2,781,718	-	811,839	2.04
TOTAL NON-SALARY ACCOUNTS	30,922,227	13,960,369	25,420,095	10,230,441	20,108,172	50.41
TOTAL ACTUALS & BUDGET	46,867,478	22,405,084	44,346,052	19,359,314	39,889,498	100.00

GENERAL FUND RESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

CONTINUING EDUCATION

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Instructional Contract	70,221	11,329	73,346	-	-	-
Non-Instructional Contract	2,812,491	3,161,153	3,818,164	3,602,916	4,219,088	12.66
Instructional Other	77,494	340	-	49,851	-	-
Non-Instructional Other	1,431,084	1,901,043	1,844,377	1,639,114	1,240,598	3.72
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	4,391,289	5,073,865	5,735,887	5,291,881	5,459,686	16.38
Non-Instructional Regular	3,461,164	3,386,863	4,452,631	4,027,732	5,320,607	15.96
Instructional Aides Regular	617,625	520,376	592,330	508,351	352,933	1.06
Non-Instructional Salaries Other	1,166,025	1,445,196	2,238,534	1,834,884	873,474	2.62
Instructional Aides Other	373,014	97,447	53,073	53,724	10,000	0.03
Other Classified	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	5,617,828	5,449,883	7,336,568	6,424,691	6,557,014	19.67
Employee Benefits	4,399,717	4,125,878	5,203,553	4,529,851	5,399,489	16.20
Supplies and Materials	7,921,680	718,514	4,874,991	789,819	4,121,242	12.36
Other Operating Expenses	7,113,799	2,335,592	7,679,423	3,311,265	6,849,430	20.55
Capital Outlay	7,011,880	3,181,464	6,538,438	2,534,297	3,327,261	9.98
Intrafund Transfers Out	567,285	343,548	664,136	381,328	471,373	1.41
Student Financial Aid	469,663	377,350	-	-	-	-
Other Student Aid	1,469,058	741,279	1,454,990	341,127	1,152,413	3.46
TOTAL NON-SALARY ACCOUNTS	28,953,082	11,823,625	26,415,531	11,887,687	21,321,208	63.95
TOTAL ACTUALS & BUDGET	38,962,199	22,347,372	39,487,986	23,604,260	33,337,908	100.00

GENERAL FUND RESTRICTED EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

DISTRICTWIDE GRANT PROGRAMS

(Including Interfund and Intrafund Transfers)

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	528,048	194,426	556,459	417,954	682,348	1.51
Instructional Other	90,301	4,444	134,720	4,663	44,200	0.10
Non-Instructional Other	898,474	500,381	887,194	711,578	329,451	0.73
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	1,516,823	699,251	1,578,373	1,134,195	1,055,999	2.34
Non-Instructional Regular	2,601,442	2,093,206	2,795,292	5,031,331	3,239,847	7.19
Non-Instructional Salaries Other	448,212	201,520	380,887	431,075	362,399	0.80
Instructional Aides Other	120,239	117,556	303,257	136,278	182,791	0.41
Other Classified	-	-	-	-	38,602	0.09
TOTAL NON-ACADEMIC SALARIES	3,169,893	2,412,282	3,479,436	5,598,684	3,823,639	8.49
Employee Benefits	2,092,930	2,965,166	2,149,887	4,953,443	2,488,938	5.53
Supplies and Materials	496,526	211,385	408,108	310,738	289,249	0.64
Other Operating Expenses	18,611,475	2,893,082	22,364,066	3,940,201	21,003,201	46.63
Capital Outlay	2,176,740	1,353,747	1,842,473	1,740,240	1,017,187	2.26
Intrafund Transfers Out	894,712	3,485,561	1,040,567	1,647,844	609,316	1.35
Interfund Transfers Out	915,749	1,051,445	2,996,445	3,749,328	1,156,234	2.57
Other Student Aid	4,816,709	598,600	1,558,839	6,000	4,118,066	9.14
Contingencies	14,529,376	-	9,065,391	-	9,480,122	21.05
TOTAL NON-SALARY ACCOUNTS	44,534,217	12,558,986	41,425,776	16,347,793	40,162,313	89.17
TOTAL ACTUALS & BUDGET	49,220,933	15,670,519	46,483,585	23,080,671	45,041,951	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.

Budget

	2024-2025 Adopted Total Budget
Beginning Fund Bal State	104,395,549
Interest Revenue	2,386,751
Tax Apportionment Secured Roll	100,379,086
TOTAL SOURCES	207,161,386
Principal Expen Long Term Debt	61,100,000
Interest Expens Long Term Debt	41,479,805
Other Svc Chgs. LTD	5,350
Reserve For Contingency	104,576,231
TOTAL USES	207,161,386

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 2024-2025

	City College	Mesa College	Miramar College	SDCCD District Operations	Total Child Development Fund
Beginning Balance and Revenue					
Beginning Fund Balance	528,533	1,883,088	226,033	362,703	3,000,357
Federal Revenues	0	0	0	85,000	85,000
State Revenues	731,632	439,743	448,646	167,002	1,787,023
Local Revenues	0	0	0	190,000	190,000
Inter/Intra Revenue Transfers In	33,334	33,333	33,333	25,000	125,000
TOTAL SOURCES	\$ 1,293,499	\$ 2,356,164	\$ 708,012	\$ 829,705	\$ 5,187,380
Expenditures and Reserves					
Academic Salaries	-	-	42,643	0	42,643
Classified Salaries	422,365	313,766	294,274	0	1,030,405
Employee Benefits	232,203	70,000	80,875	0	383,078
Supplies and Materials	357,850	375,083	83,211	602,623	1,418,767
Other Operating Expenses	120,951	459,533	33,318	40,080	653,882
Capital Outlay	160,000	1,137,782	173,691	0	1,471,473
Intrafund Transfers Out	0	0	0	25,000	25,000
Interfund Transfers Out	0	0	0	162,002	162,002
Contingencies	130	0	0	0	130
TOTAL USES	\$ 1,293,499	\$ 2,356,164	\$ 708,012	\$ 829,705	\$ 5,187,380

CHILD DEVELOPMENT FUND

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Instructional Contract	37,945	-	-	-	-	-
Non-Instructional Contract	-	-	80,226	80,226	-	-
Non-Instructional Other	213,470	77,756	301,200	34,021	42,643	0.82
TOTAL ACADEMIC SALARIES	251,415	77,756	381,426	114,247	42,643	0.82
Non-Instructional Regular	72,890	67,373	32,336	112,231	-	-
Instructional Aides Regular	306,182	306,068	427,176	416,103	548,131	10.57
Non-Instructional Salaries Other	30,000	22,237	30,500	18,970	24,000	0.46
Instructional Aides Other	553,364	308,649	497,773	392,236	458,274	8.83
TOTAL NON-ACADEMIC SALARIES	962,436	704,327	987,785	939,539	1,030,405	19.86
Employee Benefits	350,026	294,566	350,894	393,416	383,078	7.38
Supplies and Materials	998,583	188,078	1,136,542	283,750	1,418,767	27.35
Other Operating Expenses	801,401	85,997	594,436	71,627	653,882	12.61
Capital Outlay	1,420,300	459,766	1,220,211	228,367	1,471,473	28.37
Intrafund Transfers Out	25,000	25,000	25,000	25,000	25,000	0.48
Interfund Transfers Out	152,469	110,813	118,178	152,829	162,002	3.12
Contingencies	-	-	130	-	130	-
TOTAL NON-SALARY ACCOUNTS	3,747,779	1,164,220	3,445,391	1,154,990	4,114,332	79.31
TOTAL ACTUALS & BUDGET	4,961,630	1,946,303	4,814,602	2,208,775	5,187,380	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	SEEDS Urban Farm-City	Print On Demand	Fee Classes	Testing	Other Special Revenue Fund
Revenue							
Beginning Fund Balance	45,970	128,412	141	381,975	85,241	10,420	481,677
Local Revenues	15,000	33,500	21,300	18,000	102,000	3,000	192,800
Total Revenue	60,970	161,912	21,441	399,975	16,759	13,420	674,477
Expenses							
Academic Salaries	0	0	0	0	9,438	0	9,438
Classified Salaries	0	3,869	0	8,958	0	0	12,827
Employee Benefits	0	1,156	0	700	4,456	0	6,312
Supplies and Materials	35,970	126,093	17,441	42,160	1,297	3,360	226,321
Other Operating Expenses	10,000	23,695	2,000	137,755	768	10,060	184,278
Capital Outlay	15,000	7,099	2,000	210,402	800	0	235,301
Total Expenses	60,970	161,912	21,441	399,975	16,759	13,420	674,477

OTHER SPECIAL REVENUE FUND EXPENSES

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	8,709	55,054	50,816	57,558	8,295	1.23
Instructional Other	-	21,517	7,000	17,462	1,143	0.17
Non-Instructional Other	25,000	-	-	-	-	-
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	33,709	76,571	57,816	75,020	9,438	1.40
Non-Instructional Regular	5,118	2,522	-	-	-	-
Non-Instructional Salaries Other	39,507	-	39,442	-	12,827	1.90
Instructional Aides Other	41,532	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	86,157	2,522	39,442	-	12,827	1.90
Employee Benefits	29,063	27,220	34,754	30,837	6,312	0.94
Supplies and Materials	264,135	84,455	240,103	58,758	226,321	33.56
Other Operating Expenses	247,510	18,882	254,933	32,809	184,278	27.32
Capital Outlay	326,387	102,039	277,239	33,377	235,301	34.89
TOTAL NON-SALARY ACCOUNTS	867,095	232,596	807,029	155,781	652,212	96.70
TOTAL ACTUALS & BUDGET	986,961	306,644	904,287	230,801	674,477	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 2024-2025

BEGINNING BALANCE & INCOME	
Beginning Balance	\$ 55,134,460
Energy Efficiency Efforts Revenue	0
State Schedule Maintenance	0
Interest	1,936,202
Rental and Lease	2,112,264
Other Misc Local	0
Other Federal	2,466,279
Interfund Transfer In from GFU	2,356,234
Intrafund Transfer In	337,657
TOTAL SOURCE	\$ 64,343,096

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,845,038	\$ 7,845,038
New Construction (1)	0	0	0	0	38,236,268	38,236,268
State Seismic Retrofit	0	0	0	0	0	0
Local Projects (2)	483,648	502,618	315,263	64,294	8,990,217	10,356,040
Redevelopment	0	0	0	0	6,898,585	6,898,585
Operating Costs	0	0	0	0	113,300	113,300
Intrafund Transfer Out	0	0	0	0	337,657	337,657
Interfund Transfer Out	0	0	0	0	556,208	556,208
TOTAL USES	\$ 483,648	\$ 502,618	\$ 315,263	\$ 64,294	\$ 62,977,273	\$ 64,343,096

(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, Miramar Public Safety Renovation, Miramar Veteran's Resource Ctr., SDCCD Family Friendly Study Ctrs., CE Utility & Water Improvement.

(2) Local Projects include:
 College Campuses and District Office -Minor Improvements, MS CE-Cafeteria Renovation, DW MS - Equipment Reserve, DO Local Schedule Maintenance, MIS Student Svc, Maintenance Consulting, DW Parking Improvement, KSDS Equipment, DW Power Generation, Leases, DW State Matching Pool Reserve, DSA Certification, IT Equipment, DW Parking Projects.

CAPITAL PROJECTS FUND ACTUALS FY 2023-2024

BEGINNING BALANCE & INCOME	
Beginning Balance	\$ 52,867,954
Energy Efficiency Efforts Revenue	0
State Schedule Maintenance	5,900,160
Interest	2,069,653
Rental and Lease	1,669,496
Other Misc Local	
Interfund Transfer In from GFU/GFR	3,265,217
Intrafund Transfer In	584,795
Unrealized Gain on Investments	928,442
TOTAL SOURCES	\$ 67,285,718

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,136,797	\$ 4,136,797
New Construction	0	0	0	0	2,945,469	2,945,469
Redevelopment	0	0	0	0	0	0
Local Projects (1)	101,879	128,349	19,486	0	3,917,621	4,167,335
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	316,860	316,860
Intrafund Transfer Out to Capital	0	0	0	0	584,795	584,795
TOTAL USES	\$ 101,879	\$ 128,349	\$ 19,486	\$ -	\$ 11,901,542	\$ 12,151,257
ENDING BALANCE						55,134,460

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

PROPOSITION S FUND

In November 2002 and in November 2006, by majority election of the District's registered voters, the issuance of general obligation bonds in the amounts of \$685,000,000 ("Proposition S") and \$870,000,000 ("Proposition N") were authorized to be issued and sold for the benefit of the District. The purpose of the issuance was to better prepare students for 4-year universities and quality jobs by:

- Upgrading existing education facilities;
- Repairing / renovating / acquiring / constructing / equipping college buildings, sites and computer labs;
- And, improving campus safety

As of December 31, 2023, all Proposition S and Proposition N funds were fully expended, resulting in the successful completion of the major projects and numerous campus-wide infrastructure and technological improvements identified in their respective ballot measures.

PROPOSITION S FUND BUDGET

There is no budget for FY 2024-2025. As of December 31, 2023, Proposition S funds were fully expended, resulting in the successful completion of the major projects and numerous campus-wide infrastructure and technological improvements identified in their respective ballot measures.

BEGINNING BALANCE AND INCOME	
Beginning Balance	\$ 0
Interest	0
Unrealized Gain/ Loss	
TOTAL SOURCES	\$ 0

	City College	Mesa College	Miramir College	Continuing Education	District	Total Prop "S" Fund
Expenditures & Reserves						
Building Renovation	\$ 0	0	0	0	0	0
New Construction	0	0	0	0	0	0
Infrastructure	0	0	0	0	0	0
Program Management	0	0	0	0	0	0
IT	0	0	0	0	0	0
Reserves	0	0	0	0	0	0
TOTAL USES	\$ 0	0	0	0	0	0

Projects by Campus

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

PROPOSITION S FUND ACTUALS FY 2023-2024

BEGINNING BALANCE AND INCOME	
Beginning Balance	\$ 1,870,224
Interest	13,775
Other Misc Local Income	
Unrealized Gain	59,629
TOTAL SOURCES	\$ 1,943,628

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
Expenditures & Reserves						
Building Renovation	\$ 0	\$ 0	\$ 0	\$ 48,746	\$ 0	\$ 48,746
Building Renovation/New Const.	0	0	0	0	0	0
New Construction	142,499	0	590,728	0	0	733,226
Infrastructure	0	0	105,877	0	526,149	632,026
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	529,630	529,630
Salaries	0	0	0	0	0	0
Reserves						0
TOTAL USES	\$ 142,499	\$ 0	\$ 696,604	\$ 48,746	\$ 1,055,779	\$ 1,943,628

ENDING BALANCE	
	0

Projects by Campus

City: Child Development Center
 Miramar: Miramar Infrastructure, Technology & Distribution Center
 Cont. Ed: District Service Center
 District: District Computer Hardware & Software, District-wide Infrastructure

PROPOSITION N FUND

In November 2002 and in November 2006, by majority election of the District's registered voters, the issuance of general obligation bonds in the amounts of \$685,000,000 ("Proposition S") and \$870,000,000 ("Proposition N") were authorized to be issued and sold for the benefit of the District. The purpose of the issuance was to better prepare students for 4-year universities and quality jobs by:

- Upgrading existing education facilities;
- Repairing / renovating / acquiring / constructing / equipping college buildings, sites and computer labs;
- And, improving campus safety

As of December 31, 2023, all Proposition S and Proposition N funds were fully expended, resulting in the successful completion of the major projects and numerous campus-wide infrastructure and technological improvements identified in their respective ballot measures.

PROPOSITION N FUND BUDGET

There is no budget for FY 2024-2025. As of December 31, 2023, Proposition N funds were fully expended, resulting in the successful completion of the major projects and numerous campus-wide infrastructure and technological improvements identified in their respective ballot measures.

BEGINNING BALANCE AND INCOME	
Beginning Balance	\$ 0
Interest	0
Unrealized Gain	
TOTAL SOURCES	\$ 0

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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.				0		0
New Construction	0					0
Infrastructure	0				0	0
Program Management			0		0	0
Reserves						0
TOTAL USES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

Projects by Campus

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

PROPOSITION N FUND ACTUALS FY 2023-2024

BEGINNING BALANCE AND INCOME	
Beginning Balance	\$ 3,821,963
Proceeds from Bond Sale	0
Interest	30,437
Other Misc Local Revenue	0
Unrealized Gain	138,215
TOTAL SOURCES	\$ 3,990,615

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
Expenditures & Reserves						
Building Renovation	\$ 0	0	0	0	0	0
Building Renovation/New Const.	0	0	165,818	0	0	165,818
New Construction	1,312,549	0	80,000	0	0	1,392,549
Infrastructure	0	532,100	0	0	1,838,874	2,370,974
Program Management	0	0	0	0	61,275	61,275
Reserves						
TOTAL USES	\$ 1,312,549	\$ 532,100	\$ 245,818	\$ -	\$ 1,900,149	\$ 3,990,615
ENDING BALANCE						(0)

Projects by Campus

City: Humanities Bldg., Science Bldg.
 Infrastructure
 Mesa: Regional Public Safety Inst., Science Bldg. Addition
 Miramar: Program Management, District-wide Infrastructure
 Districtwide:

ENTERPRISE FUNDS BUDGET (ABSO)

Description

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

Goals and Objectives

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

Budget

	Bookstore Fund	Food Service	Total Enterprise Funds
Beginning Fund Balance	(6,801,737)	(7,315,231)	(14,116,968)
Sales Revenue	8,675,109	1,846,480	10,521,589
Local Revenues	372,791	214,520	587,311
Inter/Intra Revenue Transfers In	-	-	-
TOTAL SOURCES	\$ 2,246,163	\$ (5,254,231)	\$ (3,008,068)
Classified Salaries	1,991,500	115,000	2,106,500
Employee Benefits	911,400	85,000	996,400
Supplies and Materials	5,770,000	6,000	5,776,000
Other Operating Expenses	280,000	1,800,000	2,080,000
Capital Outlay	95,000	55,000	150,000
TOTAL USES	\$ 9,047,900	\$ 2,061,000	\$ 11,108,900
TOTAL ENDING FUND BALANCE	\$ (6,801,737)	\$ (7,315,231)	\$ (14,116,968)

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
Beginning Fund Balance	(81,054)
Local Revenues	1,127,480
Inter/Intra Revenue Transfers In	135,000
TOTAL SOURCES	\$ 1,181,426
Total Expenditures	1,262,480
TOTAL USES	\$1,262,480
TOTAL Ending Fund Balance	\$ (81,054)

ALL ENTERPRISE FUNDS ACTUALS

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
TOTAL ACADEMIC SALARIES	-	-	-	-	-	-
Non-Instructional Regular	3,411,102	2,682,223	2,791,892	2,182,574	2,239,000	18.10
Non-Instructional Salaries Other	2,335,157	537,091	290,000	307,297	352,500	2.85
Other Classified	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	5,746,259	3,219,314	3,081,892	2,489,871	2,591,500	20.95
Employee Benefits	1,806,162	1,521,779	1,592,600	1,132,888	1,266,400	10.24
Supplies and Materials	6,577,000	4,595,631	5,963,625	4,476,006	5,777,000	46.70
Other Operating Expenses	947,273	551,492	1,621,280	1,382,237	2,576,480	20.83
Capital Outlay	207,500	92,682	256,769	21,458	160,000	1.29
Intrafund Transfers Out	-	-	1,363,000	1,363,000	-	-
TOTAL NON-SALARY ACCOUNTS	9,537,935	6,761,584	10,797,274	8,375,590	9,779,880	79.05
TOTAL ACTUALS & BUDGET	15,284,194	9,980,899	13,879,166	10,865,461	12,371,380	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 2024-2025

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Income							
Beginning Balance	\$ (1,544,150)	\$ 30,623,838	\$ 2,634,271	\$ 575,201	\$ 2,026,577	\$ 59,035	\$ 34,374,772
Interest Revenue	1,000	54,000	11,000	2,000	11,000	0	79,000
District Share/Support, Payroll	52,936,000	5,407,480	0	0	0	0	58,343,480
Employee/Retiree Share	2,777,000	0	0	0	0	0	2,777,000
GFU/GFR Offset	(54,480,150)	(5,407,480)	(897,000)	(244,800)	(2,349,232)	0	(63,378,662)
Interfund Transfer In from GFU	0	0	0	7,675	0	0	7,675
District Support, Other	0	7,000	897,000	244,800	2,349,232	524,000	4,022,032
TOTAL SOURCES	\$ (310,300)	\$ 30,684,838	\$ 2,645,271	\$ 584,876	\$ 2,037,577	\$ 583,035	\$ 36,225,297
Expenditures and Reserves							
Claims Paid/Legal Settlement/Expense	\$ 0	0	0	0	0	0	0
Premium Payment	47,964,000	2,231,475	897,000	244,800	2,349,232	539,000	54,225,507
GFU/GFR Offset	(54,480,150)	(5,407,480)	(897,000)	(244,800)	(2,349,232)	0	(63,378,662)
Other Operating Expenses	0	0	0	0	0	0	0
Other Support	0	0	0	0	0	0	0
Reserves	6,205,850	33,860,843	2,645,271	584,876	2,037,577	44,035	45,378,452
TOTAL USES	\$ (310,300)	\$ 30,684,838	\$ 2,645,271	\$ 584,876	\$ 2,037,577	\$ 583,035	\$ 36,225,297

INTERNAL SERVICES FUND ACTUALS FY 2023-2024

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Income							
Beginning Balance	\$ (9,295,440)	\$ 25,424,725	2,795,319	573,092	2,009,393	68,572	\$ 21,575,661
Interest Revenue	1,410	53,951	11,569	2,109	10,584	0	79,623
District Share/Support, Payroll	52,936,372	5,811,884	0	0	0	0	58,748,256
Employee/Retiree Share	356,385	0	0	0	0	513,285	869,670
Interfund Transfer In from GFU	0	0	0	0	0	0	0
District Support, Other	2,421,093	47,364	512,909	215,548	1,985,343	0	5,182,257
TOTAL SOURCES	\$ 46,419,820	\$ 31,337,924	\$ 3,319,797	\$ 790,749	\$ 4,005,320	\$ 581,857	\$ 86,455,468
Expenditures							
Claims Paid/Legal Settlement	\$ 0	63,960	107,392	0	0	510,974	\$ 682,326
Premium Payment	47,963,970	410,860	0	215,548	1,978,743	0	50,569,122
Legal Fees	0	0	571,613	0	0	0	571,613
Claims Administration	0	239,266	6,521	0	0	11,848	257,635
TOTAL USES	\$ 47,963,970	\$ 714,086	\$ 685,526	\$ 215,548	\$ 1,978,743	\$ 522,822	\$ 52,080,696
ENDING BALANCE	\$ (1,544,150)	\$ 30,623,838	\$ 2,634,271	\$ 575,201	\$ 2,026,577	\$ 59,035	\$ 34,374,772

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 2024-2025 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.

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Non-Instructional Salaries Other	37,500	22,016	42,000	31,218	53,130	9.78
TOTAL NON-ACADEMIC SALARIES	37,500	22,016	42,000	31,218	53,130	9.78
Employee Benefits	2,650	494	7,450	752	4,500	0.83
Supplies and Materials	21,356	589	34,252	1,664	28,378	5.23
Other Operating Expenses	130,227	67,581	110,855	54,783	128,046	23.58
Capital Outlay	7,082	500	6,128	702	6,500	1.20
Contingencies	279,351	-	321,692	-	322,536	59.39
TOTAL NON-SALARY ACCOUNTS	440,666	69,164	480,377	57,901	489,960	90.22
TOTAL ACTUALS & BUDGET	478,166	91,180	522,377	89,120	543,090	100.00

ASSOCIATED STUDENTS FUND BUDGET FY 2024-2025

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
Beginning Balance and Income					
Beginning Balance	\$ 187,284	\$ 127,205	\$ 61,911	\$ 32,911	\$ 409,311
Local/Interest Revenue	9,610	8,750	3,000	2,500	23,860
Interfund Transfer In from GFU	29,558	44,730	25,631	10,000	109,919
TOTAL SOURCES	\$ 226,452	\$ 180,685	\$ 90,542	\$ 45,411	\$ 543,090
Expenditures and Reserves					
Non-Academic Salaries	\$ 22,130	\$ 11,000	\$ 20,000	\$ 0	\$ 53,130
Employee Benefits	3,500	400	600	0	4,500
Supplies and Materials	19,000	500	3,000	5,878	28,378
Special Activities	34,000	32,513	25,000	36,533	128,046
Capital Outlay	0	500	3,000	3,000	6,500
Reserves	147,822	135,772	38,942	0	322,536
TOTAL USES	\$ 226,452	\$ 180,685	\$ 90,542	\$ 45,411	\$ 543,090

ASSOCIATED STUDENTS FUND ACTUALS FY 2023-2024

	City College	Mesa College	Miramamar College	Continuing Education	Total Associated Student Fund
Beginning Balance and Income					
Beginning Balance	\$ 164,711	\$ 125,011	\$ 62,320	\$ 33,522	\$ 385,564
Local/Interest Revenue	1,007	5,808	10,029	914	17,758
Interfund Transfer In from GFU	28,420	42,042	24,644	0	95,106
TOTAL SOURCES	\$ 194,138	\$ 172,861	\$ 96,993	\$ 34,436	\$ 498,428
Expenditures					
Non-Academic Salaries	\$ 5,497	\$ 8,903	\$ 16,819	\$ 0	\$ 31,219
Employee Benefits	119	194	439	0	752
Supplies and Materials	127	130	1,407	0	1,664
Special Activities	1,111	36,429	15,715	1,526	54,781
Capital Outlay	0	0	702	0	702
TOTAL USES	\$ 6,854	\$ 45,656	\$ 35,082	\$ 1,526	\$ 89,118
ENDING BALANCE	\$ 187,284	\$ 127,205	\$ 61,911	\$ 32,910	\$ 409,310

STUDENT REPRESENTATION FEE TRUST FUND

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

	2022-2023 Adjusted Total Budget	2022-2023 Final Actual	2023-2024 Adjusted Total Budget	2023-2024 Final Actual	2024-2025 Adopted Total Budget	PCT Total
	\$	\$	\$	\$	\$	%
Supplies and Materials	30,000	-	66,491	-	66,679	10.42
Other Operating Expenses	132,057	21,890	125,915	27,208	135,000	21.09
Capital Outlay	112,349	-	88,164	-	110,000	17.19
Contingencies	248,717	-	408,729	-	328,328	51.30
TOTAL NON-SALARY ACCOUNTS	523,123	21,890	689,299	27,208	640,007	100.00
TOTAL ACTUALS & BUDGET	523,123	21,890	689,299	27,208	640,007	100.00

STUDENT REPRESENTATION FEE FUND BUDGET FY 2024-2025

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Revenue				
Beginning Fund Balance	\$ 194,265	\$ 198,192	\$ 164,148	\$ 556,605
Local Revenues	32,414	24,988	26,000	83,402
Total Revenue	\$ 226,679	\$ 223,180	\$ 190,148	\$ 640,007
Expenditures and Reserves				
Supplies and Materials	\$ 56,679	\$ 0	\$ 10,000	\$ 66,679
Other Operating Expenses	75,000	20,000	40,000	135,000
Capital Outlay	95,000	0	15,000	110,000
Contingencies	0	203,180	125,148	328,328
Total Expenses	\$ 226,679	\$ 223,180	\$ 190,148	\$ 640,007

STUDENT REPRESENTATION FEE FUND ACTUALS FY 2023-2024

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Income				
Beginning Balance	\$ 175,570	\$ 203,696	\$ 188,057	\$ 567,323
Local/Interest Revenue	18,695	-2,047	-159	16,489
TOTAL SOURCES	\$ 194,265	\$ 201,649	\$ 187,898	\$ 583,812
Expenditures				
Supplies and Materials	\$ 0	\$ 0	\$ 0	\$ 0
Other Operating Expenses	0	3,457	23,750	27,207
Capital Outlay	0	0	0	0
TOTAL USES	\$ 0	\$ 3,457	\$ 23,750	\$ 27,207
ENDING BALANCE	\$ 194,265	\$ 198,192	\$ 164,148	\$ 556,605

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 2024-2025

	City College	Mesa College	Miramar College	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	735,501	731,891	285,166		1,752,558
AmeriCorps	15,000	30,000	1,500		46,500
William D. Ford Direct Loan Program	1,200,000	1,850,000	570,000		3,620,000
SFRF Emergency SFA	35,600	58,750	132,198	608,393	834,941
Alternative Loan	200,000	600,000	350,000		1,150,000
TOTAL FEDERAL GRANTS/LOANS	17,186,101	18,270,641	10,338,864	608,393	46,403,999
State Grants					
SFRF Emergency Supplemental		124,286	53,633		322,466
Middle Class Scholarship	144,547	20,000			20,000
CA Student Aid Commission-Cal Grant B and C	2,500,000	2,000,000	1,400,000		5,900,000
CA Student Aid Commission-Baccalaureate Program		50,000			50,000
Extended Opportunity Program and Services	680,960	386,087	415,000		1,482,047
Co-operative Agencies Reserved for Education	191,567	27,000	120,000		338,567
HireUp	1,367,100	1,139,250	748,650		3,255,000
Student Success Completion Grants	1,219,203	1,886,862	1,704,522		4,810,587
NextUp	176,829	50,000	146,453		373,282
California College Promise	10,000	10,000	10,000		30,000
Chafee Grant	50,000	78,000	50,000		178,000
TOTAL STATE GRANTS	6,340,206	5,771,485	4,648,258	-	16,759,949
Local Grants					
Osher	85,212	25,265	21,004		131,481
TOTAL LOCAL GRANTS	85,212	25,265	21,004	-	131,481
TOTAL STUDENT GRANTS/LOANS	23,611,519	24,067,391	15,008,126	608,393	63,295,429
Interfund Transfers					
	36,775	36,595	14,258		87,628
TOTAL	\$ 23,648,294	\$ 24,103,986	\$ 15,022,384	\$ 608,393	\$ 63,383,057

STUDENT FINANCIAL AID FUND ACTUALS FY 2023-2024

	City College	Mesa College	Miramar College	Continuing Education	Total Student Financial Aid Fund
Federal Grants/Loans					
Iraq-Afghanistan Service Pell Grants	18,017,678	(138) 16,858,522	9,512,099		(138) 44,388,299
Supplemental Educational Opportunity Grants AmeriCorps	1,084,940	879,624	335,600		2,300,164
William D. Ford Direct Loan Program	15,433	7,990	1,718		25,141
SFRF Emergency SFA	1,631,940	1,991,045	662,797		4,285,782
Alternative Loan	1,074,425	1,623,226	948,225		3,645,876
	275,141	587,556	248,000		1,110,697
TOTAL FEDERAL GRANTS/LOANS	22,099,557	21,947,825	11,708,439		55,756,821
State Grants					
CA Student Aid Commission-Cal Grant B and C	2,728,383	1,937,840	1,346,685		6,012,908
CA Student Aid Commission-Baccalaureate Program		66,382			66,382
Extended Opportunity Program and Services	600,850	187,400	232,177		1,020,427
Co-operative Agencies Reserved for Education	146,082	33,406	52,390		231,878
Student Success Completion Grants	2,471,225	2,113,424	2,316,308		6,900,957
NextUp	278,439	90,350	54,644		423,433
Middle Class Scholarship		19,529			19,529
Chaffee	202,500	87,500	42,231		332,231
TOTAL STATE GRANTS	6,427,479	4,535,831	4,044,435		15,007,745
Local Grants					
Osher	78,300	24,400	20,845		123,545
TOTAL LOCAL GRANTS	78,300	24,400	20,845		123,545
TOTAL STUDENT GRANTS/LOANS	28,605,336	26,508,056	15,773,719		70,887,111
Interfund Transfers					
	54,260	44,081	13,840		112,181
TOTAL	\$ 28,659,596	\$ 26,552,137	\$ 15,787,559	\$	70,999,292

SCHOLARSHIP AND LOAN TRUST FUNDS EXPENSES

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.

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Student Financial Aid	658	-	658	-	658	1.11
Contingencies	58,769	-	58,769	-	58,369	98.89
TOTAL NON-SALARY ACCOUNTS	59,427	-	59,427	-	59,027	100.00
TOTAL ACTUALS & BUDGET	59,427	-	59,427	-	59,027	100.00

SCHOLARSHIP AND LOAN TRUST FUND BUDGET FY 2024-2025

	City EOPS Emergency Fund	City Emergency Loan	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	0	0
TOTAL REVENUE	25,000	658	33,369	59,027
Expenditures and Reserves				
Student Financial Aid	\$ 0	\$ 658	\$ 0	\$ 658
Contingencies	25,000	0	33,369	58,369
TOTAL EXPENSES	25,000	658	33,369	59,027

SCHOLARSHIP AND LOAN TRUST FUND ACTUALS FY 2023-2024

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

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

2022-2023 and 2023-2024 Budget and Actuals Compared to 2024-2025 Adopted Budget

	2022-2023 Adjusted Total Budget \$	2022-2023 Final Actual \$	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adopted Total Budget \$	PCT Total %
Non-Instructional Other	5,000	-	5,000	-	-	-
TOTAL ACADEMIC SALARIES	5,000	-	5,000	-	-	-
Non-Instructional Salaries Other	3,000	-	3,000	-	-	-
TOTAL NON-ACADEMIC SALARIES	3,000	-	3,000	-	-	-
Employee Benefits	800	-	800	-	-	-
Supplies and Materials	180,929	130,433	306,200	106,933	264,145	10.61
Other Operating Expenses	896,058	571,935	850,381	609,253	933,368	37.51
Capital Outlay	202,298	27,012	169,665	14,690	176,857	7.11
Intrafund Transfers Out	500	500	-	-	-	-
Contingencies	841,190	-	939,534	-	1,114,223	44.77
TOTAL NON-SALARY ACCOUNTS	2,121,775	729,880	2,266,580	730,876	2,488,593	100.00
TOTAL ACTUALS & BUDGET	2,129,775	729,880	2,274,580	730,876	2,488,593	100.00

TRUST AND AGENCY FUNDS BUDGET FY 2024-2025

	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	\$ 14,371	\$ 6,137	\$ 118,720	\$ 1,278,656	241,159	\$ 1,659,043
Interest Revenue	0	0	4,000	3,000	0	7,000
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	1,000	648,150	153,400	822,550
TOTAL SOURCES	\$ 34,371	\$ 6,137	\$ 123,720	\$ 1,929,806	\$ 394,559	\$ 2,488,593
Expenditures and Reserves						
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	2,999	0	0	174,615	86,531	264,145
Other Operating Expenses	31,372	0	0	603,968	298,028	933,368
Capital Outlay	0	6,137	123,720	37,000	10,000	176,857
Reserves	0	0	1,114,223		0	1,114,223
TOTAL USES	\$ 34,371	\$ 6,137	\$ 123,720	\$ 1,929,806	\$ 394,559	\$ 2,488,593

TRUST AND AGENCY FUNDS ACTUALS FY 2023-2024

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/IMM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Balance	\$ 14,371	\$ 6,137	\$ 112,928	\$ 1,142,743	\$ 239,951	\$ 1,516,130
Interest Revenue	0	0	5,791	3,481	190	9,462
Intra In Within Fiduciary Trust	0	0	0	0	0	0
Other Local Revenue	0	0	0	710,924	153,400	864,324
TOTAL SOURCES	\$ 14,371	\$ 6,137	\$ 118,719	\$ 1,857,148	\$ 393,541	\$ 2,389,916
Expenditures						
Academic Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Academic Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Supplies and Materials	0	0	0	105,789	1,144	106,933
Other Operating Expenses	0	0	0	459,730	149,523	609,253
Intra Out Within Fiduciary Trust	0	0	0	0	0	0
Capital Outlay	0	0	0	12,974	1,716	14,690
TOTAL USES	\$ 0	\$ 0	\$ 0	\$ 578,493	\$ 152,383	\$ 730,876
ENDING BALANCE	\$ 14,371	\$ 6,137	\$ 118,719	\$ 1,278,655	\$ 241,158	\$ 1,659,040

RETIREE HEALTH BENEFIT TRUST FUND

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 \$8,309,008 effective June 30, 2024.

An actuarial study of district retiree health benefit programs from July 1, 2023, indicated an accrued past service liability of \$34,622,693 and a total liability for all current and future retirees of \$42,080,506. The District’s most recent actuarial study to be compliant with GASB 74 and 75 requirements was completed July 1, 2023. The current actuarial study is expected to be completed by October 2024.

Goals and Objectives

The District’s goal for the irrevocable trust is to develop a policy to work toward the state recommended funding level of 50% of all current and future liabilities by 2030. The attainment of this goal is based upon earnings on the original investment, which established the Trust in 2006, as well as periodic transfers from the General Fund Unrestricted as funding levels and the budget climate allow.

Market Value Change		Budget	2024-25 Budget	
Trust Balance/Revenue			Beginning Balance	8,309,008
Market Value @ 07/01/2023			Investment Interest	861,000
Market Value @ 06/30/2024			TOTAL SOURCES	\$ 9,170,008
Change in Market Value			Other Operating Expenses	\$ 10,000
			Transfer to GF/U	0
% Change in Market Value			Restricted Reserves	9,160,008
			TOTAL USES	\$ 9,170,008

APPENDIX

FUND		PURPOSE
11	General Fund - Unrestricted	Used to account for resources available for the general District operations and support for educational programs.
12	General Fund - Restricted	Restricted monies are from an external source that requires the monies be used for a specific purpose or purposes.
21	Debt Service Fund	Used to account for the debt service related to the District's General Obligation Bond 39 ("GO 39") approved by the local taxpayers in 2002 for Proposition S and 2006 for Proposition N.
33	Child Development	Established to account for the financial operations of the District's Child Development Centers at City College, Mesa College and Miramar College.
39	Other Special Revenue	Part of the Special Revenue category in accordance with the California Community College's Budget Manual, this fund provides funding to Cosmetology, Consumer Fee and Career Assessment activities.
41	Capital Outlay Projects	Used to account for the accumulation and expenditure of monies for the acquisition or construction of significant capital outlay items and scheduled maintenance and special repairs projects.
43	Prop S Revenue Bond	Designated funding to acquire land, construct, improve and equip facilities in accordance with Campus Facility Master Plans. Construction includes classrooms, instructional laboratories, replacement of deteriorating facilities, facility improvements and to improve campus safety.
44	Prop. N Revenue Bond	Designated funding to acquire land, construct, improve and equip facilities in accordance with the respective Campus Facility Master Plans. Construction includes classrooms, job training facilities, instructional laboratories, upgrade classrooms and lecture halls, facility improvements and ventilation systems.
51	Bookstore	Enterprise fund used to account for the operations where it is the intent of the Board of Trustees to operate as a self-funding business unit. The total cost of providing goods and services are administered as Auxiliary Business Service Organizations (ABSO). Revenue is primary derived from bookstores.
52	Food Services	Enterprise fund used to account for the operations where it is the intent of the Board of Trustees to operate as a self-funding business unit. The total cost of providing goods and services are administered as Auxiliary Business Service Organizations (ABSO). Revenue is primary derived from cafeteria sales.
59	KSDS Radio Station	An Other Enterprise Fund to account for operations of the KSDS Radio Station.
69	Other Internal Services	This fund accounts for the financing of goods and services provided by one department of organizational unit to other units on a cost-reimbursement basis.
71	Associated Student Government	These monies are held in trust by the District for its organized student body associations, excluding clubs.
72	Student Representative Fee	Accounts for moneys collected to be expended to provide support for students or representatives who may be stating their positions and viewpoints before city, county, and district government, and before offices and agencies of the state and federal government. Effective January 1, 2020, 50% of the fees collected will be expended to support the Student Senate of the California Community Colleges (SSCCC).
74	Fiduciary-Student Financial Aid	This fund is established to account for the deposit and direct payment of government funded student financial aid, including grants, loans and other monies intended for such purposes.
75	Scholarship & Loan	Scholarship and Loan Trust Funds are established and maintained to account for gifts, donations, bequests, etc. which are received from miscellaneous donors.
79	Other Trust Fund	The Trust and Agency Fund is established and maintained to account for all other monies held in a trustee capacity by City College, Mesa College, Miramar College and the College of Continuing Education, the District for individuals, organizations or clubs.

GLOSSARY

AB: Adopted Budget.

AP: Administrative Procedure.

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

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

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

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

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

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

ASO: Associated Student Organization.

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

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

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

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

BFB: Beginning Fund Balance.

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

GLOSSARY (Continued)

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

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

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

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

BOT: Board of Trustees.

BP: Board Policy.

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

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

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

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

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

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

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

CCC: California Community College.

CCCCO: California Community College Chancellor's Office.

CDCP: Career Development and College Preparation program.

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

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

COLA: Cost-of-Living Adjustment.

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

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

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

GLOSSARY (Continued)

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

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

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

EFB: Ending Fund Balance.

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

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

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

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

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

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

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

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

GLOSSARY (Continued)

FMP: Facilities Master Plan.

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

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

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

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

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

GASB: Governmental Accounting Standards Board.

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

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

GFOA: Government Finance Officers Association.

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

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

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

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

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

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

GLOSSARY (Continued)

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

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

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

JPA: Joint Powers Agreement.

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

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

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

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

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

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

OPEB: Other Post-Employment Benefits.

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

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

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

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

P1: First principal apportionment.

P2: Second principal apportionment.

GLOSSARY (Continued)

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

PBC: Planning and Budget Committee.

PERS: California “Public Employees’ Retirement System”.

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

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

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

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

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

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

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

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

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

SBRPSTC: South Bay Regional Public Safety Training Consortium.

SCC: Shared Consultation Council.

SCCD: Southwestern Community College District.

SCFF: Student Centered Funding Formula.

GLOSSARY (Continued)

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

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

SERP: Supplemental Employee Retirement Plan.

SSCG: Student Success Completion Grant.

STRS: California “State Teachers’ Retirement System”.

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

TB: Tentative Budget.

TCR: Total Computational Revenue.

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

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

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

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

WHEREAS, the Board of Trustees of the San Diego Community College District wishes to grant Finance and Business Services the authority to make ongoing transfers between any expenditure classifications to accommodate program needs and also to permit the payment of obligations of the District incurred in Fiscal Year 2024-2025 for all funds with the exception of General Fund Unrestricted.

WHEREAS, this transfer authority, with the requirement to maintain a record of activity, was granted to Finance and Business Services in Fiscal Year 2023-2024 and similar authority is requested for Fiscal Year 2024-2025 to be effective upon the adoption of the Adopted Budget through June 30, 2025.

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 Finance and Business 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 12th day of September 2024 by the following votes:

AYES: Members
NAYS: Members
ABSENT: Members

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN DIEGO)

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

Recording Secretary

California Community Colleges Gann Limit Worksheet Budget Year 2024-25			
DISTRICT:	San Diego		
DATE:	September 12, 2024		
I. Appropriations Limit:			
A. Appropriations Limit			\$ 295,556,294
B. Price Factor:	<u>1.0362</u>		
C. Population factor:			
1 2022-23	Second Period Actual FTES	<u>35,784.7100</u>	
2 2023-24	Second Period Actual FTES	<u>37,457.6100</u>	
	Population Change Factor	<u>1.0467</u>	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors	(line A multiplied by line B and line C.3.)		\$ 320,557,561
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility		<u> </u>	
2 Temporary voter approved increases		<u> </u>	
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility		<u> </u>	
2 Temporary voter approved increases		<u> </u>	
3 Total adjustments - decrease			-
G. Appropriations Limit			\$ 320,557,561
II. Appropriations Subject to Limit			
A. State Aid ¹			\$ 149,402,949
B. State Subventions ²			650,198
C. Local Property taxes			158,432,451
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			\$ 308,485,598



BOARD OF TRUSTEES

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

CHANCELLOR

Gregory A. Smith

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

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



SAN DIEGO CITY COLLEGE

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SAN DIEGO CONTINUING EDUCATION & EDUCATIONAL CULTURAL COMPLEX

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