

3375 Camino del Rio South
San Diego, CA 92108



**2014-2015
ADOPTED
BUDGET**

September 11, 2014

PREFACE

SAN DIEGO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

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

ADMINISTRATION

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

COLLEGE ADMINISTRATORS

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

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

Dr. Bonnie Ann Dowd Executive Vice Chancellor,
..... **Business and Technology Services**
Dr. Lorraine Collins Acting Vice Chancellor,
..... **Instructional Services**
Dr. Lynn Neault Vice Chancellor,
..... **Student Services**
Will Surbrook Vice Chancellor,
..... **Human Resources**
Christopher Manis Vice Chancellor,
..... **Facilities Management**

SAN DIEGO COMMUNITY COLLEGE DISTRICT

INDIVIDUALS ACTIVE IN THE 2014-2015 BUDGET DEVELOPMENT PROCESS

BUDGET DEVELOPMENT INSTITUTIONAL PLANNING & ADVISORY COMMITTEE

- Sally Deaton..... Academic Senate Representative**
..... City College
- Terry Kohlenberg Academic Senate President**
..... Mesa College
- Buran Haidar..... Academic Senate President**
..... Miramar College
- Timothy Pawlak Academic Senate President**
..... Continuing Education
- Joyce Allen Classified Senate President**
..... Miramar College
- Jim Mahler AFT Union President**
- Mary Granderson..... Acting Vice President, Administrative Services**
..... City College
- Rachelle Agatha Vice President, Administrative Services**
..... Mesa College
- Brett Bell Vice President, Administrative Services**
..... Miramar College
- Bob Parker Vice President, Administrative Services**
..... Continuing Education
- Dr. Lynn Neault..... Vice Chancellor**
..... Student Services, District Office
- Nancy Lim Accounting Supervisor**
..... Business and Technology Services, District Office
- Vacant Manager, Fiscal Services**
..... Business and Technology Services
- Charles W. Rogers Controller**
..... Business and Technology Services, District Office
- Dr. Bonnie Ann Dowd Executive Vice Chancellor**
..... Business and Technology Services, District Office
- Dr. Constance M. Carroll..... Chancellor**
..... District Office

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

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SAN DIEGO COMMUNITY COLLEGE DISTRICT

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

Adopted Budget
09/11/2014

CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

Office of the Chancellor
619-388-6957

September 11, 2014

CHANCELLOR'S MESSAGE

The San Diego Community College District's 2014-15 Adopted Budget is a balanced budget. The Adopted Budget was developed through a collaborative process involving the Board of Trustees, the Chancellor and Chancellor's Cabinet, the District Budget Development Committee, the District Governance Council, and other individuals and groups representing the administration, faculty, staff, and student leadership at the colleges, Continuing Education, and the District Office.

The California Budget 2014-15, signed into law on June 20, 2014, is the largest general fund spending plan in California history. However, unlike other state spending plans, it is basically a balanced budget, providing the District with restoration of all but \$3.6 million of the \$33 million in revenue reductions imposed by the state since 2007-08 as a result of the state's fiscal problems during the national and state economic downturn. The restoration of state revenues to the District was made possible due to the passage of Proposition 30, which was approved by voters in November 2012.

The District's Adopted Budget for 2014-15 of \$738 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The District's general fund unrestricted revenues, as compared to 2013-14, reflect an increase of \$7.6 million in state apportionment revenue. The increase includes a \$1.6 million cost-of-living adjustment (COLA) to address operational cost increases. The COLA adjustment was only the second one to be received in the past seven years. While it provides some additional funding for operations, the actual operating cost of the District increased significantly beyond the .85% COLA included in the state's 2014-15 budget.

The additional state apportionment and COLA revenue provide increased funding to allow the District to serve nearly 1,400 more FTES (full-time-equivalent students), which could result in up to 7,000 additional students being served in 2014-15 at City, Mesa, and Miramar colleges and through the District's Continuing Education program as compared to the District's 2013-14 Adopted Budget.

The District's 2014-15 Adopted Budget also includes \$5.5 million in one-time state funding for the replacement of instructional equipment and scheduled maintenance on existing District facilities. In addition, the District anticipates receiving \$6.4 million in Student Success and Support Program (SSSP) and Student Equity funding in 2014-15 to support student performance through development and attainment of student educational plans. The anticipated SSSP and Equity funds have been included in the District's budget. Also included is \$2.9 million in funding for past and current state mandated claims, which have been incurred but not previously paid for by the state.

Prior to the passage of Proposition 30, the District's budget was severely impacted by the highly volatile, dynamic budget development process within the State of California. There are numerous issues affecting community colleges budgets each year, such as the share of Proposition 98 funding and the temporary nature of Proposition 30 taxes, one of which will expire in 2016, the other will expire in 2018. In spite of the state reductions imposed on the District starting in 2007-08, the District remained fiscally sound, continuing to receive the highest Standard and Poor's and Moody's bond ratings given to community colleges for bonds sold in 2013 to fund three years of the District's construction program as approved by local taxpayers for facilities improvements throughout the District. The 2014-15 Adopted Budget reflects a decrease of \$170.8 million in the Propositions S and N budgets due to bond proceeds being spent for various construction projects started and completed in 2013-14, the first of the three-year bond proceeds. The District is moving toward completion of all of the construction projects identified in the District's facilities master plan and authorized under Proposition S, General Obligation Bonds, 2002 Election, and Proposition N, General Obligation Bonds, 2006 Election. The construction projects in progress and completed are LEED-certified, sustainable buildings, which provide state-of-the-art equipment to allow the District to serve student demand by increasing class offerings, services to support student success, and containment of ever-increasing utility costs.

The 2014-15 Adopted Budget includes sufficient reserves for the District's stability and security, including adequate reserves to cover anticipated cash-flow requirements. The state and national economic forecasts still suggest that some level of cost savings and fiscally sound budget planning must continue in the District, through 2014-15 and for the next few years, especially given that Proposition 30 provides temporary tax revenues.

The 2014-15 Adopted Budget presented for the Board of Trustees' approval has been developed based upon the District's established priorities and plans. It includes significant increases in the number of class sections offered at each of the colleges and Continuing Education. Since spring 2014, the District hired 92 permanent full-time faculty members for the colleges and Continuing Education. Improvements in operational services and other staffing will be addressed in the 2014-15 fiscal year.

Although the 2014-15 state budget has brought much needed restoration of revenues to allow the District to continue to serve the community, I continue to remain cautiously optimistic because of on-going state and national economic uncertainties, which are beyond the District's control. I am pleased to see the governor and state legislators recognizing the importance of community colleges to our state's economic well-being. I am also heartened to see the state's gradual economic recovery, with the possibility of continued improvements in funding that will benefit students, faculty, staff, and the broader community. Therefore, I am pleased to recommend the approval of the 2014-15 Adopted Budget for the San Diego Community College District. The budget, presented for your consideration, ensures that the District will continue to meet its financial obligations, continue to serve as many students as possible, and continue to remain fiscally solvent and viable.

I wish to take this opportunity to express my appreciation to all whose collaboration and input have resulted in a budget characterized by both accountability and a positive investment in the quality and availability of programs and services to the students and the community of San Diego.

Constance M. Carroll, Ph.D.
Chancellor

DESCRIPTION OF FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

DESCRIPTION OF FUND

Following is a brief discussion of the funds included in the District's 2014-2015 Adopted Budget:

GENERAL FUND UNRESTRICTED

The 2014-2015 General Fund Unrestricted accounts for all the assets and resources used for financing the general operation of the district (instruction, administration, student services, maintenance and operations, etc). Transactions for all authorized purposes other than those to be specifically accounted for in other funds are recorded in Unrestricted General Funds.

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

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

Campus Allocations

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

District Office

Pages 20 – 21

This allocation includes the operating budget for the following departments:

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

General Services and Support

Pages 22 – 23

This allocation supports Districtwide services as follows:

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

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

DESCRIPTION OF FUNDS (Continued)

GENERAL FUND RESTRICTED

Pages 24 - 38

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

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

CHILD DEVELOPMENT FUND

Pages 39 - 42

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

SPECIAL REVENUE FUNDS

Pages 43 - 45

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

DESIGNATED CAPITAL PROJECTS FUNDS

Pages 46 - 48

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

TRUST AND AGENCY FUNDS

Pages 49 - 53

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

STUDENT REPRESENTATION FEE TRUST

Pages 54 - 56

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

SCHOLARSHIP AND LOAN FUNDS

Pages 57 - 59

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

RETIREE HEALTH BENEFIT TRUST FUND

Page 60

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

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

DESCRIPTION OF FUNDS (Continued)

ASSOCIATED STUDENTS FUNDS

Pages 61 - 63

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

STUDENT FINANCIAL AID FUNDS

Pages 64 – 66

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

INTERNAL SERVICES FUND

Pages 67 - 69

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

PROPOSITION "S" AND "N" FUNDS

Pages 70 - 75

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

ENTERPRISE FUNDS

Pages 76 - 80

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

EXECUTIVE SUMMARY

ALL FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

DISTRICT BUDGET ALL FUNDS

The District's 2014-2015 Adopted Budget of \$738 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The 2014-2015 Adopted Budget is approximately \$127 million less than the 2013-2014 Adopted Budget. This is due primarily to the net decrease of approximately \$170.9 million in Proposition S & N funds expensed in the previous year, the net increase of nearly \$16.2 million in General Fund Unrestricted, \$8.4 million in the Capital Project Fund, \$2.2 million in Financial Aid and \$1.9 million in the Retiree Benefit Trust. It should be noted that included in the Restricted Funds are only those programs that have been identified for continued funding in 2014-2015. 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 2014-2015 year progresses. The table below provides a summary of these funds in comparison with the 2013-2014 Adopted Budget.

TOTAL DISTRICT BUDGET ALL FUNDS			
Fund	2013-2014 Adopted Budget	2014-2015 Adopted Budget	Changes Over/ (Under)
General Fund			
Unrestricted	\$ 220,721,706	\$ 236,952,431	\$ 16,230,725
Restricted	83,583,809	97,200,727	13,616,918
TOTAL GENERAL FUND	\$ 304,305,515	\$ 334,153,158	\$ 29,847,643
OTHER FUNDS			
Child Development	\$ 1,168,618	\$ 1,271,224	\$ 102,606
Special Revenue Fund	1,480,434	1,626,938	146,504
Capital Projects Fund	10,115,076	18,497,154	8,382,078
Associated Students	389,863	389,178	(685)
Student Financial Aid	65,606,758	67,855,401	2,248,643
Trust & Agency	2,197,944	2,324,254	126,310
Student Representation Fee	232,450	222,841	(9,609)
Scholarship/Loan	95,461	76,371	(19,090)
Internal Services	9,459,963	10,134,521	674,558
Proposition "S" Fund	151,490,064	95,060,913	(56,429,151)
Proposition "N" Fund	282,162,792	167,699,176	(114,463,616)
Enterprise Funds	21,517,734	21,578,345	60,611
Retiree Benefit Trust	15,452,462	17,419,795	1,967,333
TOTAL OTHER FUNDS	\$ 561,369,619	\$ 404,156,111	\$ (157,213,508)
TOTAL ALL FUNDS	\$ 865,675,134	\$ 738,309,269	\$ (127,365,865)

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

SUMMARY OF TOTAL DISTRICT BUDGET

Budget Element	General Fund		Child Dev Fund	Special Rev Fund	Capital Outlay Projects	Trust & Agency	Student Rep Fee	Scholarship/ Loan	Retiree Benefit Trust	Assoc Students	Student Fin Aid	Internal Services	Prop "S" Fund	Prop "N" Fund	Enterprise Funds	TOTAL BUDGET
	Unrestricted	Restricted														
INCOME																
Beginning Balances	13,377,689	45,697,685	516,045	857,913	8,269,943	1,325,004	141,341	73,171	17,419,795	243,371	0	6,687,396	94,844,040	167,338,496	4,887,176	361,679,065
Revenue	212,747,586	46,677,710	630,179	769,025	9,723,104	999,250	81,500	3,200	0	24,208	67,855,401	3,439,450	216,873	360,680	15,454,773	358,982,939
Incoming Transfers	10,827,156	4,825,332	125,000	0	504,107	0	0	0	0	121,599	0	7,675	0	0	1,236,396	17,647,265
Total Income	<u>236,952,431</u>	<u>97,200,727</u>	<u>1,271,224</u>	<u>1,626,938</u>	<u>18,497,154</u>	<u>2,324,254</u>	<u>222,841</u>	<u>76,371</u>	<u>17,419,795</u>	<u>389,178</u>	<u>67,855,401</u>	<u>10,134,521</u>	<u>95,060,913</u>	<u>167,699,176</u>	<u>21,578,345</u>	<u>738,309,269</u>
APPROPRIATIONS																
Expenditures	222,441,174	70,548,786	1,209,377	1,626,938	18,159,497	1,409,023	128,513	46,878	1,000	206,312	67,793,506	2,121,835	68,157,000	135,919,000	16,689,669	606,458,508
Contingency/Reserves	10,916,630	14,297,098	0	0	0	915,231	94,328	29,493	17,418,795	182,866	0	8,012,686	26,903,913	31,780,176	3,652,280	114,203,496
Retained Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Transfers	3,594,627	12,354,843	61,847	0	337,657	0	0	0	0	0	61,895	0	0	0	1,236,396	17,647,265
Total Appropriations	<u>236,952,431</u>	<u>97,200,727</u>	<u>1,271,224</u>	<u>1,626,938</u>	<u>18,497,154</u>	<u>2,324,254</u>	<u>222,841</u>	<u>76,371</u>	<u>17,419,795</u>	<u>389,178</u>	<u>67,855,401</u>	<u>10,134,521</u>	<u>95,060,913</u>	<u>167,699,176</u>	<u>21,578,345</u>	<u>738,309,269</u>

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

Pages:

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

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

Interfund/Intrafund Transfers for all Funds

Incoming Transfer To:	Amount	Outgoing Transfer From	Purpose:
General Fund Restricted	3,365,353	General Fund Unrestricted	See Detail on Page 8
General Fund Restricted	1,361,237	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	61,895	Student Financial Aid	Administrative Allowance
General Fund Restricted	36,847	Child Development Fund	Indirect Support earned from Child Dev. Grants
Child Development Fund	100,000	General Fund Unrestricted	Program Support
Child Development Fund	25,000	Child Development Fund	Program Support
Capital Projects Fund	166,450	General Fund Restricted	Maint., Emergency repairs & Campus Minor Improv.
Capital Projects Fund	337,657	Capital Projects Fund	Program Support
Enterprise Funds	1,236,396	Enterprise Funds	Program Support
Associated Students Fund	121,599	General Fund Unrestricted	See Detail on Page 8
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
General Fund Unrestricted	10,827,156	General Fund Restricted	Transfer from Reserve
Total Transfers	<u>\$17,647,265</u>		

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DISTRICT OPERATING BUDGET

**General Fund
Unrestricted
(continuous & one-time)**

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

COMPARISON OF 2013-2014 BUDGETED REVENUE TO 2014-2015 ADOPTED BUDGET REVENUE

GENERAL FUND UNRESTRICTED REVENUES

Revenue Source	2013-2014 Adopted Budget	2014-2015 Adopted Budget	Changes Over/ Under
Apportionment			
Foundation Grant	\$ 16,607,727	\$ 16,868,471	\$ 260,744
Credit Base	145,701,663	152,037,385	6,335,722
Non-Credit Base	25,409,573	27,752,954	2,343,381
Total Base	<u>187,718,963</u>	<u>196,658,810</u>	<u>8,939,847</u>
COLA	2,875,598	1,621,657	(1,253,941)
Sub Total	<u>190,594,561</u>	<u>198,280,467</u>	<u>7,685,906</u>
Part Time Faculty	96,548	96,548	0
Lottery	4,614,597	5,396,992	782,395
Mandated Cost Reimbursement	1,084,076	2,984,166	1,900,090
Interest Revenue	200,000	200,000	0
Enrollment Fee (2% Waiver)	521,904	376,611	(145,293)
Non-Resident Tuition	4,200,000	4,200,000	0
Student Fees	264,000	264,000	0
Apprenticeship Allowance	374,152	374,152	0
Other Local Revenue	574,650	574,650	0
Intrafund from Restricted	0	10,827,156	10,827,156
Total Revenue	<u>202,524,488</u>	<u>223,574,742</u>	<u>21,050,254</u>
Beginning Balance	18,197,218	13,377,689	(4,819,529)
TOTAL UNRESTRICTED REVENUES	<u>\$ 220,721,706</u>	<u>\$ 236,952,431</u>	<u>\$ 16,230,725</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GENERAL FUND/UNRESTRICTED

INTER AND INTRA FUND TRANSFERS

INTRAFUND TRANSFERS

INTERFUND TRANSFERS

Outgoing Transfer to Restricted for:

Federal Work Study	42,409
Military Education -Auxiliary	546,365
Districtwide Co-curricular	1,901,855
Hourglass Park - Miramar	223,587
Hourglass Field House	261,830
Hazardous Materials	85,500
KSDS	135,000
Hourglass Pool - Miramar	168,807

Transfer from GFU to:

Child Development	100,000
Internal Services / Sports Ins.	7,675
District Support Assoc. Students (1 & 2)	121,599

Total Intrafund Transfer Out \$ 3,365,353

Total Interfund Transfer Out \$ 229,274

(1) I.D. Card - City College = \$21,594 - Mesa College = \$32,412 - Miramar College = \$12,622- Continuing Ed. = \$0
 (2) Vending - City College = \$16,196 - Mesa College = \$24,309 - Miramar College = \$9,466 - Continuing Ed = \$5,000

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

ANALYSIS OF BEGINNING FUND BALANCE

Source	2014-2015 ADOPTED BUDGET
Beginning Balance (One-Time)	\$ 13,377,689

DESIGNATED USES OF BEGINNING BALANCE

	2014-2015 ADOPTED BUDGET
To Balance GFU Continuous Operating Budget	8,604,892
Campus Carryforward One-Time Ending Balance Fund	586,972
FY 14 Summer Carryforward	1,915,995
Prior Year Encumbrances - Campus	74,963
Prior Year Encumbrances - District	240,903
Carry forward Various Bargaining Unit Balances	957,035
Recycle Account	50,703
Reprographic's Equipment	46,226
Reserve for Economic Uncertainty	500,000
Storage Area Network	400,000
TOTAL USES	\$ 13,377,689

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

GENERAL FUND UNRESTRICTED DISTRICTWIDE							
	2013-2014		2013-2014		2014-2015		
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT	
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	
	\$	%	\$	%	\$	%	
1100 Contract Classroom	36,056,829	16.34	37,221,690	16.86	38,986,619	16.45	
1200 Contract Non-Classroom	16,494,322	7.47	17,262,645	7.82	17,422,649	7.35	
1300 Hourly Classroom	29,369,795	13.31	29,421,296	13.33	35,184,073	14.85	
1400 Hourly Non-Classroom	1,192,375	0.54	1,259,967	0.57	1,110,681	0.47	
TOTAL ACADEMIC SALARIES	83,113,321	37.66	85,165,598	38.58	92,704,022	39.12	
2100 Contract Non-Classroom	42,688,715	19.34	43,779,489	19.83	45,939,575	19.39	
2200 Contract Classroom	5,252,202	2.38	5,541,316	2.51	5,830,719	2.46	
2300 Hourly Non-Classroom	1,258,431	0.57	1,337,563	0.61	1,419,498	0.60	
2400 Hourly Classroom	973,266	0.44	956,821	0.43	1,265,092	0.53	
TOTAL NON-ACADEMIC SALARIES	50,172,614	22.73	51,615,189	23.38	54,454,884	22.98	
3000 Employee Benefits	42,982,163	19.47	46,041,992	20.86	47,772,953	20.16	
4000 Supplies & Materials	3,902,834	1.77	4,042,425	1.83	4,160,863	1.76	
5000 Other Operating Expenses	19,461,286	8.82	21,030,072	9.53	20,022,255	8.45	
6000 Capital Outlay	2,951,658	1.34	3,055,994	1.38	3,324,896	1.40	
7200 Intrafund Transfers Out	2,588,396	1.17	2,604,896	1.18	3,365,353	1.42	
7300 Interfund Transfers Out	1,223,327	0.55	1,223,327	0.55	229,274	0.10	
7500 Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00	
7900 Contingencies	14,324,806	6.49	5,952,913	2.70	10,916,630	4.61	
TOTAL NON SALARY ACCOUNTS	87,435,770	39.61	83,952,919	38.03	89,793,524	37.89	
TOTAL BUDGET	220,721,706	100.00	220,733,706	100.00	236,952,431	100.00	
TOTAL ADOPTED BUDGET						236,952,431	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

GENERAL FUND UNRESTRICTED DISTRICTWIDE

	2011-2012	PCT	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	37,337,408	19.05	36,161,566	18.99	37,188,138	17.81	38,986,619	16.45
1200 Contract Non-Classroom	16,070,177	8.20	16,322,122	8.57	16,802,077	8.04	17,422,649	7.35
1300 Hourly Classroom	27,530,769	14.05	27,353,749	14.37	31,657,892	15.16	35,184,073	14.85
1400 Hourly Non-Classroom	1,233,845	0.63	1,301,549	0.68	1,209,444	0.58	1,110,681	0.47
TOTAL ACADEMIC SALARIES	82,172,200	41.92	81,138,986	42.61	86,857,550	41.59	92,704,022	39.12
2100 Contract Non-Classroom	41,847,935	21.35	43,084,649	22.63	44,098,886	21.11	45,939,575	19.39
2200 Contract Classroom	5,231,314	2.67	5,222,097	2.74	5,592,626	2.68	5,830,719	2.46
2300 Hourly Non-Classroom	752,560	0.38	959,670	0.50	1,041,766	0.50	1,419,498	0.60
2400 Hourly Classroom	1,156,865	0.59	1,023,583	0.54	1,304,443	0.62	1,265,092	0.53
TOTAL NON-ACADEMIC SALARIES	48,988,674	24.99	50,289,999	26.41	52,037,721	24.91	54,454,884	22.98
3000 Employee Benefits	42,516,391	21.69	43,438,041	22.81	44,022,671	21.08	47,772,953	20.16
4000 Supplies & Materials	2,728,593	1.39	2,546,556	1.34	3,107,713	1.49	4,160,863	1.76
5000 Other Operating Expenses	15,040,778	7.67	8,406,787	4.42	15,814,593	7.57	20,022,255	8.45
6000 Capital Outlay	1,415,268	0.72	1,195,647	0.63	3,192,548	1.53	3,324,896	1.40
7200 Intrafund Transfers Out	2,611,792	1.33	2,631,145	1.38	2,604,629	1.25	3,365,353	1.42
7300 Interfund Transfers Out	525,319	0.27	761,017	0.40	1,223,326	0.59	229,274	0.10
7500 Student Financial Aid	0	0.00	1,300	0.00	1,200	0.00	1,300	0.00
7900 Contingencies	0	0.00	0	0.00	0	0.00	10,916,630	4.61
TOTAL NON SALARY ACCOUNTS	64,838,140	33.08	58,980,493	30.97	69,966,680	33.50	89,793,524	37.89
TOTAL ACTUALS & BUDGET	195,999,014	100.00	190,409,478	100.00	208,861,951	100.00	236,952,431	100.00
TOTAL ADOPTED BUDGET							236,952,431	100.00

HISTORICAL COMPARISON OF FTES

	2010-2011	2011-2012	2012-2013	2013-2014
Credit	33,882.01	30,109.20	29,749.23	31,831.32
In-Service	993.74	1,285.83	1,362.76	1,438.61
Non-Credit	8,611.90	7,683.88	7,649.10	7,677.12
DSP&S	375.70	358.19	359.10	356.82
F-Factor	218.85	247.70	242.39	212.20
Sub-Total State Reported	44,082.20	39,684.80	39,362.58	41,516.07
Non-Resident	1,193.74	967.40	958.78	1,059.44
TOTAL	45,275.94	40,652.20	40,321.36	42,575.51

DISTRICT OPERATING BUDGET

General Fund Unrestricted

**Appropriations by
Campus**

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

CITY COLLEGE - GENERAL FUND UNRESTRICTED						
	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	9,863,956	27.73	10,839,305	28.73	10,865,099	27.81
1200 Contract Non-Classroom	3,745,987	10.53	4,096,143	10.86	4,034,989	10.33
1300 Hourly Classroom	7,718,227	21.70	6,972,336	18.48	8,375,803	21.44
1400 Hourly Non-Classroom	343,589	0.97	364,899	0.97	403,671	1.03
TOTAL ACADEMIC SALARIES	21,671,759	60.92	22,272,683	59.03	23,679,562	60.61
2100 Contract Non-Classroom	4,695,366	13.20	4,833,617	12.81	5,224,131	13.37
2200 Contract Classroom	1,229,603	3.46	1,280,182	3.39	1,337,470	3.42
2300 Hourly Non-Classroom	73,711	0.21	101,215	0.27	117,470	0.30
2400 Hourly Classroom	117,872	0.33	117,872	0.31	142,736	0.37
TOTAL NON-ACADEMIC SALARIES	6,116,552	17.19	6,332,886	16.78	6,821,807	17.46
3000 Employee Benefits	7,303,177	20.53	8,522,520	22.59	7,964,894	20.39
4000 Supplies & Materials	135,057	0.38	150,381	0.40	191,322	0.49
5000 Other Operating Exp & Svs	325,934	0.92	327,737	0.87	331,535	0.85
6000 Capital Outlay	20,200	0.06	124,427	0.33	77,861	0.20
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	7,784,368	21.88	9,125,065	24.18	8,565,612	21.93
SUB TOTAL BUDGET	35,572,679	100.00	37,730,634	100.00	39,066,981	100.00
TOTAL ADOPTED BUDGET					39,066,981	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

CITY COLLEGE - GENERAL FUND UNRESTRICTED

	2011-2012	PCT	2012-2013	PCT	2013-2014	PCT	2014-2015	PCT
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	11,063,574	30.86	10,937,458	30.54	10,912,047	28.94	10,865,099	27.81
1200 Contract Non-Classroom	3,795,140	10.59	3,573,232	9.98	3,948,493	10.47	4,034,989	10.33
1300 Hourly Classroom	6,412,684	17.89	6,500,525	18.15	7,514,517	19.93	8,375,803	21.44
1400 Hourly Non-Classroom	463,643	1.29	537,166	1.50	432,554	1.15	403,671	1.03
TOTAL ACADEMIC SALARIES	21,735,041	60.62	21,548,382	60.18	22,807,611	60.48	23,679,562	60.61
2100 Contract Non-Classroom	4,468,491	12.46	4,585,601	12.81	4,807,031	12.75	5,224,131	13.37
2200 Contract Classroom	1,225,820	3.42	1,201,916	3.36	1,351,100	3.58	1,337,470	3.42
2300 Hourly Non-Classroom	100,272	0.28	90,570	0.25	132,889	0.35	117,470	0.30
2400 Hourly Classroom	137,767	0.38	105,931	0.30	110,758	0.29	142,736	0.37
TOTAL NON-ACADEMIC SALARIES	5,932,350	16.55	5,984,019	16.71	6,401,778	16.98	6,821,807	17.46
3000 Employee Benefits	7,760,941	21.65	7,959,702	22.23	8,103,065	21.49	7,964,894	20.39
4000 Supplies & Materials	84,154	0.23	63,688	0.18	79,802	0.21	191,322	0.49
5000 Other Operating Expenses	330,034	0.92	239,280	0.67	265,898	0.71	331,535	0.85
6000 Capital Outlay	9,636	0.03	13,798	0.04	51,151	0.14	77,861	0.20
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	8,184,765	22.83	8,276,468	23.11	8,499,917	22.54	8,565,612	21.93
SUB TOTAL ACTUALS & BUDGET	35,852,156	100.00	35,808,868	100.00	37,709,306	100.00	39,066,981	100.00
TOTAL ADOPTED BUDGET							39,066,981	100.00

HISTORICAL COMPARISON OF FTES

	2010-2011	2011-2012	2012-2013	2013-2014
Credit	11,335.14	9,686.15	9,592.00	10,380.22
Non-Credit	56.93	53.49	54.22	57.57
DSP&S	17.36	10.43	8.29	8.66
Sub-Total State Reported	11,409.43	9,750.07	9,654.51	10,446.45
F-Factor	19.90	16.40	13.99	10.20
Non-Resident	301.77	243.82	220.38	227.80
TOTAL	11,731.10	10,010.29	9,888.88	10,684.45

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

MESA COLLEGE - GENERAL FUND UNRESTRICTED						
	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	16,835,574	33.06	16,598,480	30.59	16,964,228	30.33
1200 Contract Non-Classroom	5,165,090	10.14	5,556,843	10.24	5,667,924	10.13
1300 Hourly Classroom	9,102,635	17.88	9,965,790	18.37	11,481,130	20.53
1400 Hourly Non-Classroom	304,286	0.60	320,569	0.59	297,639	0.53
TOTAL ACADEMIC SALARIES	31,407,585	61.68	32,441,682	59.78	34,410,921	61.52
2100 Contract Non-Classroom	5,949,255	11.68	6,085,031	11.21	6,714,446	12.00
2200 Contract Classroom	1,588,003	3.12	1,732,401	3.19	1,761,552	3.15
2300 Hourly Non-Classroom	47,564	0.09	101,455	0.19	34,800	0.06
2400 Hourly Classroom	123,095	0.24	128,166	0.24	123,755	0.22
TOTAL NON-ACADEMIC SALARIES	7,707,917	15.14	8,047,053	14.83	8,634,553	15.44
3000 Employee Benefits	10,162,624	19.96	12,085,455	22.27	11,160,139	19.95
4000 Supplies & Materials	656,269	1.29	568,590	1.05	788,536	1.41
5000 Other Operating Expenses	467,607	0.92	447,737	0.83	482,470	0.86
6000 Capital Outlay	521,467	1.02	673,754	1.24	457,241	0.82
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	11,807,967	23.19	13,775,536	25.39	12,888,386	23.04
SUB TOTAL BUDGET	50,923,469	100.00	54,264,271	100.00	55,933,860	100.00
TOTAL ADOPTED BUDGET					55,933,860	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

MESA COLLEGE - GENERAL FUND UNRESTRICTED

	2011-2012	PCT	2012-2013	PCT	2013-2014	PCT	2014-2015	PCT
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	16,597,582	32.85	15,944,420	31.39	16,471,216	30.76	16,964,228	30.33
1200 Contract Non-Classroom	5,178,082	10.25	5,071,259	9.98	5,556,932	10.38	5,667,924	10.13
1300 Hourly Classroom	8,600,881	17.02	9,078,694	17.87	9,940,863	18.56	11,481,130	20.53
1400 Hourly Non-Classroom	409,306	0.81	384,594	0.76	384,229	0.72	297,639	0.53
TOTAL ACADEMIC SALARIES	30,785,851	60.93	30,478,966	60.00	32,353,241	60.42	34,410,921	61.52
2100 Contract Non-Classroom	5,960,608	11.80	6,076,075	11.96	6,273,978	11.72	6,714,446	12.00
2200 Contract Classroom	1,576,466	3.12	1,587,587	3.13	1,673,650	3.13	1,761,552	3.15
2300 Hourly Non-Classroom	47,509	0.09	27,826	0.05	98,741	0.18	34,800	0.06
2400 Hourly Classroom	141,546	0.28	117,571	0.23	107,963	0.20	123,755	0.22
TOTAL NON-ACADEMIC SALARIES	7,726,129	15.29	7,809,060	15.37	8,154,332	15.23	8,634,553	15.44
3000 Employee Benefits	10,935,998	21.64	11,464,794	22.57	11,892,794	22.21	11,160,139	19.95
4000 Supplies & Materials	366,171	0.72	280,368	0.55	446,567	0.83	788,536	1.41
5000 Other Operating Expenses	443,667	0.88	390,479	0.77	442,019	0.83	482,470	0.86
6000 Capital Outlay	267,942	0.53	371,980	0.73	257,450	0.48	457,241	0.82
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	12,013,778	23.78	12,507,621	24.62	13,038,830	24.35	12,888,386	23.04
SUB TOTAL ACTUALS & BUDGET	50,525,758	100.00	50,795,646	100.00	53,546,402	100.00	55,933,860	100.00
TOTAL ADOPTED BUDGET							55,933,860	100.00

HISTORICAL COMPARISON OF FTES

	2010-2011	2011-2012	2012-2013	2013-2014
Credit	16,057.76	14,590.21	14,513.54	15,329.83
Non-Credit	0.00	0.00	0.00	0.00
DSP&S	20.58	22.03	20.24	23.05
Sub Total State Reported	16,078.34	14,612.24	14,533.78	15,352.88
F-Factor	14.28	11.01	10.62	8.59
Non-Resident	736.20	584.74	612.85	696.35
TOTAL	16,828.82	15,207.99	15,157.25	16,057.82

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

MIRAMAR COLLEGE - GENERAL FUND UNRESTRICTED

	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	5,701,075	22.40	5,997,428	22.49	6,905,591	23.53
1200 Contract Non-Classroom	3,438,581	13.51	3,587,183	13.45	3,739,524	12.74
1300 Hourly Classroom	5,237,776	20.58	5,230,527	19.62	6,336,292	21.59
1400 Hourly Non-Classroom	41,111	0.16	75,220	0.28	50,376	0.17
TOTAL ACADEMIC SALARIES	14,418,543	56.65	14,890,358	55.84	17,031,783	58.04
2100 Contract Non-Classroom	3,434,309	13.49	3,590,794	13.47	3,730,269	12.71
2200 Contract Classroom	1,145,622	4.50	1,191,094	4.47	1,282,510	4.37
2300 Hourly Non-Classroom	40,559	0.16	46,719	0.18	50,969	0.17
2400 Hourly Classroom	113,735	0.45	113,635	0.43	145,161	0.49
TOTAL NON-ACADEMIC SALARIES	4,734,225	18.60	4,942,242	18.53	5,208,909	17.75
3000 Employee Benefits	5,013,652	19.70	5,544,504	20.79	5,698,764	19.42
4000 Supplies & Materials	220,610	0.87	221,560	0.83	261,146	0.89
5000 Other Operating Expenses	866,771	3.41	868,270	3.26	895,372	3.05
6000 Capital Outlay	197,413	0.78	197,413	0.74	249,497	0.85
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	1,300	0.01	1,300	0.00	1,300	0.00
TOTAL NON SALARY ACCOUNTS	6,299,746	24.75	6,831,747	25.62	7,106,079	24.21
SUB TOTAL BUDGET	25,452,514	100.00	26,665,647	100.00	29,346,771	100.00
TOTAL ADOPTED BUDGET					29,346,771	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT 2014-2015 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

MIRAMAR COLLEGE - GENERAL FUND UNRESTRICTED

	2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	6,129,328	24.17	5,786,351	23.38	6,149,017	23.32	6,905,591	23.53
1200 Contract Non-Classroom	3,287,480	12.96	3,599,278	14.54	3,561,856	13.51	3,739,524	12.74
1300 Hourly Classroom	4,692,498	18.50	4,324,308	17.47	5,379,977	20.40	6,336,292	21.59
1400 Hourly Non-Classroom	68,323	0.27	64,262	0.26	62,413	0.24	50,376	0.17
TOTAL ACADEMIC SALARIES	14,177,629	55.91	13,774,199	55.66	15,153,263	57.46	17,031,783	58.04
2100 Contract Non-Classroom	3,444,596	13.58	3,454,623	13.96	3,582,289	13.58	3,730,269	12.71
2200 Contract Classroom	1,149,134	4.53	1,179,509	4.77	1,213,672	4.60	1,282,510	4.37
2300 Hourly Non-Classroom	55,150	0.22	55,187	0.22	52,102	0.20	50,969	0.17
2400 Hourly Classroom	113,050	0.45	119,402	0.48	125,222	0.47	145,161	0.49
TOTAL NON-ACADEMIC SALARIES	4,761,930	18.78	4,808,721	19.43	4,973,285	18.86	5,208,909	17.75
3000 Employee Benefits	5,058,871	19.95	5,154,288	20.83	5,268,340	19.98	5,698,764	19.42
4000 Supplies & Materials	152,211	0.60	120,276	0.49	138,474	0.53	261,146	0.89
5000 Other Operating Expenses	1,185,455	4.67	871,533	3.52	741,490	2.81	895,372	3.05
6000 Capital Outlay	22,001	0.09	18,350	0.07	94,930	0.36	249,497	0.85
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	0	0.00	1,300	0.01	1,200	0.00	1,300	0.00
TOTAL NON SALARY ACCOUNTS	6,418,538	25.31	6,165,746	24.91	6,244,433	23.68	7,106,079	24.21
SUB TOTAL ACTUALS & BUDGET	25,358,097	100.00	24,748,666	100.00	26,370,981	100.00	29,346,771	100.00
TOTAL ADOPTED BUDGET							29,346,771	100.00

HISTORICAL COMPARISON OF FTES

	2010-2011	2011-2012	2012-2013	2013-2014
Credit	6,489.11	5,832.84	5,643.69	6,121.27
InService	993.74	1,285.83	1,362.76	1,438.61
Non-Credit	11.45	10.77	15.04	19.05
DSP&S	2.30	3.65	5.54	4.62
Sub-Total State Reported	7,496.60	7,133.09	7,027.03	7,583.55
F-Factor	22.81	30.45	21.62	22.87
Non-Resident	155.77	138.84	125.55	135.29
TOTAL	7,675.18	7,302.38	7,174.20	7,741.71

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

CONTINUING EDUCATION - UNRESTRICTED						
	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	3,646,224	16.00	3,786,477	15.61	4,241,406	16.84
1200 Contract Non-Classroom	2,327,583	10.21	2,301,243	9.48	2,309,250	9.17
1300 Hourly Classroom	6,604,773	28.98	6,706,408	27.64	8,158,022	32.40
1400 Hourly Non-Classroom	360,097	1.58	360,097	1.48	212,977	0.85
TOTAL ACADEMIC SALARIES	12,938,677	56.76	13,154,225	54.21	14,921,655	59.26
2100 Contract Non-Classroom	2,918,788	12.80	3,016,492	12.43	3,094,399	12.29
2200 Contract Classroom	866,132	3.80	908,548	3.74	992,689	3.94
2300 Hourly Non-Classroom	43,000	0.19	43,000	0.18	40,000	0.16
2400 Hourly Classroom	71,000	0.31	71,000	0.29	61,000	0.24
TOTAL NON-ACADEMIC SALARIES	3,898,920	17.10	4,039,040	16.65	4,188,088	16.63
3000 Employee Benefits	4,618,341	20.26	5,732,519	23.63	5,063,190	20.11
4000 Supplies & Materials	591,475	2.59	591,475	2.44	626,711	2.49
5000 Other Operating Expense	487,982	2.14	487,614	2.01	304,806	1.21
6000 Capital Outlay	259,000	1.14	259,000	1.07	75,665	0.30
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	5,956,798	26.13	7,070,608	29.14	6,070,372	24.11
SUB TOTAL BUDGET	22,794,395	100.00	24,263,873	100.00	25,180,115	100.00
TOTAL ADOPTED BUDGET					25,180,115	100.00

**SAN DIEGO COMMUNITY COLLEGE DISTRICT
2014-2015 ADOPTED BUDGET**

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

CONTINUING EDUCATION - GENERAL FUND UNRESTRICTED

	2011-2012	PCT	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	3,546,873	15.28	3,493,288	15.24	3,655,846	14.81	4,241,406	16.84
1200 Contract Non-Classroom	2,338,294	10.07	2,329,908	10.17	2,183,258	8.85	2,309,250	9.17
1300 Hourly Classroom	7,316,369	31.51	7,033,856	30.70	8,408,504	34.07	8,158,022	32.40
1400 Hourly Non-Classroom	217,433	0.94	227,921	0.99	228,597	0.93	212,977	0.85
TOTAL ACADEMIC SALARIES	13,418,970	57.79	13,084,973	57.10	14,476,205	58.66	14,921,655	59.26
2100 Contract Non-Classroom	2,796,026	12.04	2,882,876	12.58	3,000,945	12.16	3,094,399	12.29
2200 Contract Classroom	853,828	3.68	844,050	3.68	918,290	3.72	992,689	3.94
2300 Hourly Non-Classroom	15,058	0.06	34,813	0.15	41,852	0.17	40,000	0.16
2400 Hourly Classroom	57,591	0.25	63,420	0.28	66,218	0.27	61,000	0.24
TOTAL NON-ACADEMIC SALARIES	3,722,504	16.03	3,825,158	16.69	4,027,306	16.32	4,188,088	16.63
3000 Employee Benefits	5,593,387	24.09	5,453,090	23.80	5,455,533	22.11	5,063,190	20.11
4000 Supplies & Materials	208,449	0.90	334,865	1.46	384,862	1.56	626,711	2.49
5000 Other Operating Expenses	235,750	1.02	211,893	0.92	278,241	1.13	304,806	1.21
6000 Capital Outlay	39,291	0.17	5,086	0.02	56,551	0.23	75,665	0.30
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	6,076,876	26.17	6,004,935	26.21	6,175,187	25.02	6,070,372	24.11
SUB TOTAL ACTUALS & BUDGET	23,218,350	100.00	22,915,067	100.00	24,678,698	100.00	25,180,115	100.00
TOTAL ADOPTED BUDGET							25,180,115	100.00

HISTORICAL COMPARISON OF FTES

	2010-2011	2011-2012	2012-2013	2013-2014
Credit	0.00	0.00	0.00	0.00
Non-Credit	8,543.52	7,619.62	7,579.84	7,600.50
DSP&S	335.46	322.08	325.03	320.49
Sub-Total State Reported	8,878.98	7,941.70	7,904.87	7,920.99
F-Factor	161.86	189.84	196.16	170.54
TOTAL	9,040.84	8,131.54	8,101.03	8,091.53

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

DISTRICT OFFICES - GENERAL FUND UNRESTRICTED						
	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	1,614,502	5.22	1,497,043	6.48	1,477,924	5.13
1300 Hourly Classroom	0	0.00	468,848	2.03	0	0.00
1400 Hourly Non-Classroom	72,097	0.23	86,916	0.38	93,797	0.33
TOTAL ACADEMIC SALARIES	1,686,599	5.46	2,052,807	8.88	1,571,721	5.46
2100 Contract Non-Classroom	8,663,144	28.03	8,978,970	38.84	9,533,299	33.11
2200 Contract Classroom	0	0.00	0	0.00	0	0.00
2300 Hourly Non-Classroom	275,855	0.89	268,655	1.16	316,879	1.10
2400 Hourly Classroom	0	0.00	0	0.00	0	0.00
TOTAL NON-ACADEMIC SALARIES	8,938,999	28.92	9,247,625	40.01	9,850,178	34.21
3000 Employee Benefits	4,023,746	13.02	3,712,530	16.06	4,128,001	14.34
4000 Supplies & Materials	470,808	1.52	493,325	2.13	467,533	1.62
5000 Other Operating Expenses	874,228	2.83	1,043,987	4.52	808,648	2.81
6000 Capital Outlay	591,419	1.91	611,880	2.65	1,051,770	3.65
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7900 Contingencies	14,324,806	46.34	5,952,913	25.75	10,916,630	37.91
TOTAL NON SALARY ACCOUNTS	20,285,007	65.62	11,814,635	51.11	17,372,582	60.33
TOTAL ADOPTED BUDGET	30,910,605	100.00	23,115,067	100.00	28,794,481	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

DISTRICT OFFICES - GENERAL FUND UNRESTRICTED

	2011-2012	PCT	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	51	0.00	50	0.00	11	0.00	0	0.00
1200 Contract Non-Classroom	1,338,185	8.19	1,597,876	8.17	1,400,770	3.31	1,477,924	5.13
1300 Hourly Classroom	3,166	0.02	377,997	1.93	371,229	0.88	0	0.00
1400 Hourly Non-Classroom	17,494	0.11	54,755	0.28	68,656	0.16	93,797	0.33
TOTAL ACADEMIC SALARIES	1,358,896	8.31	2,030,678	10.38	1,840,666	4.35	1,571,721	5.46
2100 Contract Non-Classroom	9,141,040	55.92	8,977,118	45.90	8,854,667	20.93	9,533,299	33.11
2200 Contract Classroom	0	0.00	0	0.00	0	0.00	0	0.00
2300 Hourly Non-Classroom	209,118	1.28	185,782	0.95	210,114	0.50	316,879	1.10
2400 Hourly Classroom	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON-ACADEMIC SALARIES	9,350,158	57.20	9,162,900	46.85	9,064,781	21.43	9,850,178	34.21
3000 Employee Benefits	4,098,622	25.07	4,316,999	22.07	13,072,595	30.90	4,128,001	14.34
4000 Supplies & Materials	231,071	1.41	143,815	0.74	2,058,008	4.86	467,533	1.62
5000 Other Operating Expenses	1,083,466	6.63	3,713,386	18.99	13,539,702	32.00	808,648	2.81
6000 Capital Outlay	225,592	1.38	190,369	0.97	2,732,466	6.46	1,051,770	3.65
7200 Intrafund Trans Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Trans Out	0	0.00	0	0.00	0	0.00	0	0.00
7900 Contingencies	0	0.00	0	0.00	0	0.00	10,916,630	37.91
TOTAL NON SALARY ACCOUNTS	5,638,751	34.49	8,364,569	42.77	31,402,771	74.22	17,372,582	60.33
TOTAL ACTUALS & BUDGET	16,347,804	100.00	19,558,147	100.00	42,308,218	100.00	28,794,481	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

GENERAL SUPPORT SERVICES - GENERAL FUND UNRESTRICTED

	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	10,000	0.02	0	0.00	10,295	0.02
1200 Contract Non-Classroom	202,579	0.37	224,190	0.41	193,038	0.33
1300 Hourly Classroom	706,384	1.28	77,387	0.14	832,826	1.42
1400 Hourly Non-Classroom	71,195	0.13	52,266	0.10	52,221	0.09
TOTAL ACADEMIC SALARIES	990,158	1.80	353,843	0.65	1,088,380	1.86
2100 Contract Non-Classroom	17,027,853	30.92	17,274,585	31.58	17,643,031	30.09
2200 Contract Classroom	422,842	0.77	429,091	0.78	456,498	0.78
2300 Hourly Non-Classroom	777,742	1.41	776,519	1.42	859,380	1.47
2400 Hourly Classroom	547,565	0.99	526,148	0.96	792,441	1.35
TOTAL NON-ACADEMIC SALARIES	18,776,002	34.10	19,006,343	34.75	19,751,350	33.69
3000 Employee Benefits	11,860,623	21.54	10,444,464	19.10	13,757,965	23.47
4000 Supplies & Materials	1,828,615	3.32	2,017,094	3.69	1,825,615	3.11
5000 Other Operating Expenses	16,438,764	29.85	17,854,727	32.64	17,199,424	29.34
6000 Capital Outlay	1,362,159	2.47	1,189,520	2.17	1,412,862	2.41
7200 Intrafund Transfer Out	2,588,396	4.70	2,604,896	4.76	3,365,353	5.74
7300 Interfund Transfer Out	1,223,327	2.22	1,223,327	2.24	229,274	0.39
7900 Contingencies	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	35,301,884	64.11	35,334,028	64.60	37,790,493	64.46
TOTAL ADOPTED BUDGET	55,068,044	100.00	54,694,214	100.00	58,630,223	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

GENERAL SUPPORT SERVICES - GENERAL FUND UNRESTRICTED

	2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00	10,295	0.02
1200 Contract Non-Classroom	132,996	0.30	150,569	0.41	150,768	0.62	193,038	0.33
1300 Hourly Classroom	505,171	1.13	38,369	0.10	42,803	0.18	832,826	1.42
1400 Hourly Non-Classroom	57,646	0.13	32,850	0.09	32,994	0.14	52,221	0.09
TOTAL ACADEMIC SALARIES	695,813	1.56	221,788	0.61	226,565	0.93	1,088,380	1.86
2100 Contract Non-Classroom	16,037,174	35.88	17,108,356	46.77	17,579,976	72.50	17,643,031	30.09
2200 Contract Classroom	426,065	0.95	409,035	1.12	435,913	1.80	456,498	0.78
2300 Hourly Non-Classroom	325,453	0.73	565,492	1.55	506,068	2.09	859,380	1.47
2400 Hourly Classroom	706,911	1.58	617,258	1.69	894,283	3.69	792,441	1.35
TOTAL NON-ACADEMIC SALARIES	17,495,603	39.14	18,700,141	51.12	19,416,240	80.07	19,751,350	33.69
3000 Employee Benefits	9,068,572	20.29	9,089,168	24.85	230,344	0.95	13,757,965	23.47
4000 Supplies & Materials	1,686,537	3.77	1,603,544	4.38	0	0.00	1,825,615	3.11
5000 Other Operating Expenses	11,762,406	26.32	2,980,216	8.15	547,243	2.26	17,199,424	29.34
6300 Capital Outlay	850,806	1.90	596,064	1.63	0	0.00	1,412,862	2.41
7200 Intrafund Trans Out	2,611,792	5.84	2,631,145	7.19	2,604,629	10.74	3,365,353	5.74
7300 Interfund Trans Out	525,318	1.18	761,017	2.08	1,223,326	5.04	229,274	0.39
7900 Contingencies	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	26,505,431	59.30	17,661,154	48.28	4,605,542	18.99	37,790,493	64.46
TOTAL ACTUALS & BUDGET	44,696,847	100.00	36,583,083	100.00	24,248,347	100.00	58,630,223	100.00

GENERAL FUND RESTRICTED

Grants & Contracts

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS AND CONTRACTS

General Fund/Restricted represents the third largest source of revenue received by the District. These restricted resources support grants, contracts and other categorical programs which may either augment certain unrestricted general fund activities such as matriculation, disabled student services, vocational education and staff development or be received for the specific advocacy of programs like parking and health services that would otherwise not exist.

Included in the Adopted Budget are only those programs that have been identified for continued funding during 2014-2015. 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 2014-2015 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

GENERAL FUND/RESTRICTED INCOME DETAIL		
	2013-2014 ACTUALS	2014-2015 ADOPTED
FEDERAL INCOME		
Adult Education & Family Literacy	1,759,261	1,918,101
Dept. of Rehabilitation	687,083	697,936
Military Education	4,849,230	1,069,627
Gear Up	17,380	2,002
National Science Foundation(NSF)	2,735	0
San Diego Workforce Partnership	10,688	0
U.S. Department of Health & Human Services	87,959	222,770
U.S Department of Education Student Retention	659,959	852,907
Vocational Tech Education Act (VTEA)	1,871,493	2,063,558
South coast Air Quality - Truck ORC	118,160	0
TSA Security Training	16,612	0
Commission on POST	258,133	540,143
College Work Study Program	849,422	847,283
Student Support Services	282,631	319,268
Financial Aid Admin Allowance	40,482	75,300
Veterans Admin. Allowance	76,903	37,200
YMCA - SD Urban Teachers Fellow	60,000	60,000
First year Experience Grant	90,361	0
Bay Area Air Quality Mgmt District	0	150,000
FEDERAL INCOME TOTAL	11,738,492	8,856,095

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS AND CONTRACTS – CONTINUED

	2013-2014 ACTUALS	2014-2015 ADOPTED
STATE INCOME		
Extended Opportunity Program	1,594,792	1,602,327
BFAP Administration	1,789,800	1,853,649
AB1725 Staff Development/Diversity	14,768	14,768
Disabled Students Programs/Services(DSP&S)	3,072,659	4,077,517
Cooperative Agencies Resource for Ed.(CARE)	110,462	110,369
Basic Skills	1,057,000	1,050,144
Yosemite Community College	7,920	0
Center for Applied Technologies (CACT)	82,000	0
Part time Faculty Compensation	883,449	883,449
Student Support & Services Program- Matriculation	4,290,861	8,265,052
CALWORKs/TANF Program	1,582,688	1,598,350
CTE Transitions (Tech Prep)	132,075	0
Advanced Transportation	82,000	0
Responsive Training Grant	47,174	0
Proposition 20 Lottery	1,421,245	830,316
Math MESA Project City College	52,385	50,500
CTE Collaboration Grant	41,135	96,756
FCCC Student Mental Health	120,062	74,954
AB 86 Adult Consortium	219,759	219,759
CalWorks Welfare to Work	138,000	157,500
Bio-Technology Center	45,048	37,500
Wireless Health Training	184,676	0
Nursing Retention & Enrollment Growth	52,615	162,537
Ca Energy Commission	63,000	7,000
Deputy Sector Navigator Grants	695,452	1,304,547
Sector Navigator Life Science Grant	366,696	628,304
Student Equity	0	2,400,000
Instructional Equipment and Library (IELM)	486,932	2,222,220
Heavy Duty Transportation	0	100,000
Advanced Transportation & Renewal	0	372,500
Other State Income	2,500	0
STATE INCOME TOTAL	18,637,153	28,120,018

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS AND CONTRACTS – CONTINUED

	2013-2014 ACTUALS	2014-2015 ADOPTED
LOCAL INCOME		
Districtwide Co-curricular	39,263	44,500
Districtwide Civic Center	510,078	368,401
Parking Services Fund	2,058,868	2,045,000
Student Health Services/Insurance Fund	1,805,004	1,640,000
Library Fines/Copy Charges	20,236	23,000
Hourglass Community Recreation	575,161	623,456
Price Scholarship Administration	249,940	549,464
Center for Applied Tech Revenue (CACT)	95,088	156,511
Redevelopment	2,657,460	2,243,094
Advanced Transportation	56,489	22,600
KSDS Radio Station	551,172	539,701
Digital Transmission	318,194	327,739
Military Education	0	358,971
Child Care Center	32,545	31,000
Arthur Rupe Foundation	50,000	30,000
South Crest Air Quality Mgmt.	31,833	201,024
Center for Human & Community Services	61,968	65,000
SDC Mental Health Career Pathway	174,600	229,440
Biotechnology Center Revenue	64,476	40,000
SDUSD - SDEMC Leasing	47,600	47,600
Jobs for the Future	15,300	0
Other Local Funded Projects	89,979	115,096
LOCAL INCOME TOTAL	9,505,254	9,701,597
BEGINNING BALANCE	41,500,829	45,697,685
INCOMING TRANSFERS	7,029,399	4,825,332
TOTAL REVENUE AND BEGINNING BALANCE	88,411,127	97,200,727

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

TOTAL DISTRICT						
	2013-2014		2013-2014		2014-2015	
	ADOPTED BUDGET \$	PCT TOTAL %	ADJUSTED BUDGET \$	PCT TOTAL %	ADOPTED BUDGET \$	PCT TOTAL %
1100 Contract Classroom	1,665,527	1.99	3,802,030	4.25	1,018,742	1.05
1200 Contract Non-Classroom	4,954,527	5.93	6,126,276	6.85	7,202,079	7.41
1300 Hourly Classroom	781,748	0.94	1,369,784	1.53	935,500	0.96
1400 Hourly Non-Classroom	5,520,257	6.60	6,059,990	6.77	7,010,944	7.21
TOTAL ACADEMIC SALARIES	12,922,059	15.46	17,358,080	19.40	16,167,265	16.63
2100 Contract Non-Classroom	5,237,550	6.27	5,837,456	6.52	6,848,220	7.05
2200 Contract Classroom	437,983	0.52	408,363	0.46	422,683	0.43
2300 Hourly Non-Classroom	2,645,464	3.17	3,119,252	3.49	4,190,880	4.31
2400 Hourly Classroom	1,922,816	2.30	1,532,462	1.71	1,114,015	1.15
TOTAL NON-ACADEMIC SALARIES	10,243,813	12.26	10,897,533	12.18	12,575,798	12.94
3000 Employee Benefits	6,983,180	8.35	7,416,385	8.29	7,659,326	7.88
4000 Supplies & Materials	3,009,395	3.60	3,201,619	3.58	3,882,025	3.99
5000 Other Operating Expenses	21,556,550	25.79	20,807,860	23.25	23,017,557	23.68
6300 Capital Outlay	3,403,626	4.07	4,134,152	4.62	6,401,016	6.59
7200 Intrafund Transfers Out	1,885,896	2.26	2,190,237	2.45	12,188,393	12.54
7300 Interfund Transfers Out	183,317	0.22	183,317	0.20	166,450	0.17
7500 Student Financial Aid	456,110	0.55	461,411	0.52	483,481	0.50
7600 Other Student Aid	340,028	0.41	421,835	0.47	362,318	0.37
7900 Contingencies	22,599,835	27.04	22,405,135	25.04	14,297,098	14.71
TOTAL NON SALARY ACCOUNTS	60,417,937	72.28	61,221,951	68.42	68,457,664	70.43
TOTAL BUDGET	83,583,809	100.00	89,477,564	100.00	97,200,727	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

TOTAL DISTRICT						
	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%
1100 Contract Classroom	5,323,027	10.47	3,399,250	7.96	1,018,742	1.05
1200 Contract Non-Classroom	5,562,813	10.95	5,621,366	13.16	7,202,079	7.41
1300 Hourly Classroom	1,057,840	2.08	767,207	1.80	935,500	0.96
1400 Hourly Non-Classroom	4,224,110	8.31	4,911,286	11.50	7,010,944	7.21
TOTAL ACADEMIC SALARIES	16,167,790	31.81	14,699,109	34.41	16,167,265	16.63
2100 Contract Non-Classroom	5,637,429	11.09	5,471,892	12.81	6,848,220	7.05
2200 Contract Classroom	376,415	0.74	405,382	0.95	422,683	0.43
2300 Hourly Non-Classroom	2,345,345	4.62	2,742,567	6.42	4,190,880	4.31
2400 Hourly Classroom	1,178,036	2.32	1,054,128	2.47	1,114,015	1.15
TOTAL NON-ACADEMIC SALARIES	9,537,225	18.77	9,673,969	22.65	12,575,798	12.94
3000 Employee Benefits	6,210,529	12.22	5,872,281	13.75	7,659,326	7.88
4000 Supplies & Materials	2,096,476	4.13	2,087,575	4.89	3,882,025	3.99
5000 Other Operating Expenses	11,418,483	22.47	4,702,155	11.01	23,017,557	23.68
6300 Capital Outlay	1,239,232	2.44	1,943,434	4.55	6,401,016	6.59
7200 Intrafund Transfers Out	3,482,334	6.85	3,073,207	7.19	12,188,393	12.54
7300 Interfund Transfers Out	183,317	0.36	198,040	0.46	166,450	0.17
7500 Student Financial Aid	159,795	0.31	58,793	0.14	483,481	0.50
7600 Other Student Aid	323,286	0.64	404,883	0.95	362,318	0.37
7900 Contingencies	0	0.00	0	0.00	14,297,098	14.71
TOTAL NON SALARY ACCOUNTS	25,113,452	49.42	18,340,368	42.94	68,457,664	70.43
TOTAL ACTUALS & BUDGET	50,818,467	100.00	42,713,446	100.00	97,200,727	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

CITY COLLEGE

	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	1,426,274	8.82	3,732,734	18.04	908,751	5.74
1200 Contract Non-Classroom	2,119,371	13.11	2,391,411	11.56	2,241,334	14.16
1300 Hourly Classroom	233,565	1.44	361,590	1.75	250,905	1.59
1400 Hourly Non-Classroom	1,277,740	7.90	1,699,801	8.21	1,523,632	9.63
TOTAL ACADEMIC SALARIES	5,056,950	31.27	8,185,536	39.56	4,924,622	31.12
2100 Contract Non-Classroom	1,679,899	10.39	1,623,455	7.85	1,887,967	11.93
2200 Contract Classroom	45,002	0.28	36,753	0.18	35,282	0.22
2300 Hourly Non-Classroom	1,303,077	8.06	1,451,201	7.01	1,461,465	9.23
2400 Hourly Classroom	254,383	1.57	413,809	2.00	259,310	1.64
TOTAL NON-ACADEMIC SALARIES	3,282,361	20.30	3,525,218	17.04	3,644,024	23.02
3000 Employee Benefits	2,650,836	16.39	3,127,351	15.11	2,275,332	14.38
4000 Supplies & Materials	725,666	4.49	767,146	3.71	797,447	5.04
5000 Other Operating Expenses	2,215,155	13.70	2,419,786	11.69	1,944,079	12.28
6300 Capital Outlay	680,770	4.21	897,759	4.34	1,255,922	7.94
7200 Intrafund Transfers Out	1,110,735	6.87	1,329,047	6.42	453,702	2.87
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	368,746	2.28	349,546	1.69	364,996	2.31
7600 Other Student Aid	69,780	0.43	79,765	0.39	77,950	0.49
7900 Contingencies	11,215	0.07	11,215	0.05	88,537	0.56
TOTAL NON SALARY ACCOUNTS	7,832,903	48.43	8,981,615	43.41	7,257,965	45.86
TOTAL BUDGET	16,172,214	100.00	20,692,369	100.00	15,826,611	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

CITY COLLEGE						
	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1100 Contract Classroom	5,208,692	26.08	3,315,939	19.65	908,751	5.74
1200 Contract Non-Classroom	2,327,324	11.65	2,145,650	12.71	2,241,334	14.16
1300 Hourly Classroom	537,105	2.69	257,282	1.52	250,905	1.59
1400 Hourly Non-Classroom	1,322,876	6.62	1,537,234	9.11	1,523,632	9.63
TOTAL ACADEMIC SALARIES	9,395,997	47.05	7,256,105	43.00	4,924,622	31.12
2100 Contract Non-Classroom	1,708,754	8.56	1,583,693	9.38	1,887,967	11.93
2200 Contract Classroom	20,454	0.10	34,523	0.20	35,282	0.22
2300 Hourly Non-Classroom	1,071,369	5.37	1,284,657	7.61	1,461,465	9.23
2400 Hourly Classroom	353,675	1.77	283,577	1.68	259,310	1.64
TOTAL NON-ACADEMIC SALARIES	3,154,252	15.80	3,186,450	18.88	3,644,024	23.02
3000 Employee Benefits	2,426,150	12.15	2,038,564	12.08	2,275,332	14.38
4000 Supplies & Materials	505,397	2.53	495,980	2.94	797,447	5.04
5000 Other Operating Expenses	1,290,506	6.46	1,136,652	6.74	1,944,079	12.28
6300 Capital Outlay	212,894	1.07	488,462	2.89	1,255,922	7.94
7200 Intrafund Transfer Out	2,846,932	0.00	2,177,650	0.00	453,702	2.87
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	41,114	0.21	16,948	0.10	364,996	2.31
7600 Other Student Aid	95,392	0.48	79,263	0.47	77,950	0.49
7900 Contingencies	0	0.00	0	0.00	88,537	0.56
TOTAL NON SALARY ACCOUNTS	7,418,385	22.89	6,433,519	25.22	7,257,965	45.86
SUB TOTAL ACTUALS & BUDGET	19,968,634	85.74	16,876,074	87.10	15,826,611	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

MESA COLLEGE						
	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	19,526	0.24	20,115	0.21	28,570	0.23
1200 Contract Non-Classroom	721,001	8.99	1,058,846	11.16	1,913,209	15.53
1300 Hourly Classroom	38,784	0.48	145,464	1.53	59,009	0.48
1400 Hourly Non-Classroom	1,640,624	20.46	1,539,740	16.23	1,386,239	11.25
TOTAL ACADEMIC SALARIES	2,419,935	30.17	2,764,165	29.13	3,387,027	27.49
2100 Contract Non-Classroom	605,905	7.55	1,327,923	14.00	1,622,403	13.17
2200 Contract Classroom	0	0.00	8,835	0.09	38,032	0.31
2300 Hourly Non-Classroom	439,486	5.48	801,629	8.45	969,231	7.87
2400 Hourly Classroom	1,071,144	13.36	383,766	4.04	230,190	1.87
TOTAL NON-ACADEMIC SALARIES	2,116,535	26.39	2,522,153	26.58	2,859,856	23.21
3000 Employee Benefits	1,120,252	13.97	1,163,242	12.26	1,523,837	12.37
4000 Supplies & Materials	738,640	9.21	830,097	8.75	1,070,155	8.68
5000 Other Operating Expenses	808,676	10.08	1,189,346	12.54	1,586,987	12.88
6300 Capital Outlay	684,050	8.53	875,931	9.23	1,755,518	14.25
7200 Intrafund Transfers Out	46,641	0.58	46,987	0.50	57,054	0.46
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	33,271	0.41	33,271	0.35	33,885	0.27
7600 Other Student Aid	52,481	0.65	62,392	0.66	48,300	0.39
7900 Contingencies	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	3,484,011	43.44	4,201,266	44.28	6,075,736	49.31
TOTAL BUDGET	8,020,481	100.00	9,487,584	100.00	12,322,619	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

MESA COLLEGE						
	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%
1100 Contract Classroom	46,306	0.68	34,130	0.46	28,570	0.23
1200 Contract Non-Classroom	1,099,455	16.17	1,157,217	15.70	1,913,209	15.53
1300 Hourly Classroom	91,017	1.34	62,570	0.85	59,009	0.48
1400 Hourly Non-Classroom	955,624	14.06	1,032,678	14.01	1,386,239	11.25
TOTAL ACADEMIC SALARIES	2,192,402	32.25	2,286,595	31.03	3,387,027	27.49
2100 Contract Non-Classroom	1,102,161	16.21	1,056,980	14.34	1,622,403	13.17
2200 Contract Classroom	0	0.00	8,011	0.11	38,032	0.31
2300 Hourly Non-Classroom	653,213	9.61	772,036	10.48	969,231	7.87
2400 Hourly Classroom	179,481	2.64	189,091	2.57	230,190	1.87
TOTAL NON-ACADEMIC SALARIES	1,934,855	28.46	2,026,118	27.49	2,859,856	23.21
3000 Employee Benefits	1,001,015	14.73	972,632	13.20	1,523,837	12.37
4000 Supplies & Materials	604,353	8.89	522,029	7.08	1,070,155	8.68
5000 Other Operating Expenses	582,824	8.57	684,975	9.29	1,586,987	12.88
6300 Capital Outlay	359,574	5.29	617,106	8.37	1,755,518	14.25
7200 Intrafund Transfer Out	51,557	0.76	204,844	2.78	57,054	0.46
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	11,816	0.17	7,482	0.10	33,885	0.27
7600 other Student Aid	59,456	0.87	48,290	0.66	48,300	0.39
7900 Contingencies	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	2,670,595	39.29	3,057,358	41.48	6,075,736	49.31
SUB TOTAL ACTUALS & BUDGET	6,797,852	100.00	7,370,071	100.00	12,322,619	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

MIRAMAR COLLEGE						
	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	219,727	3.04	49,181	0.56	51,500	0.50
1200 Contract Non-Classroom	629,912	8.71	944,569	10.79	1,225,279	11.79
1300 Hourly Classroom	177,228	2.45	348,881	3.98	428,127	4.12
1400 Hourly Non-Classroom	708,895	9.80	829,335	9.47	856,678	8.24
TOTAL ACADEMIC SALARIES	1,735,762	23.99	2,171,966	24.80	2,561,584	24.65
2100 Contract Non-Classroom	496,315	6.86	495,198	5.65	784,205	7.55
2200 Contract Classroom	6,800	0.09	6,800	0.08	0	0.00
2300 Hourly Non-Classroom	499,965	6.91	576,073	6.58	724,174	6.97
2400 Hourly Classroom	194,445	2.69	316,096	3.61	275,782	2.65
TOTAL NON-ACADEMIC SALARIES	1,197,525	16.55	1,394,167	15.92	1,784,161	17.17
3000 Employee Benefits	571,874	7.90	663,305	7.57	910,091	8.76
4000 Supplies & Materials	671,919	9.29	727,387	8.31	762,677	7.34
5000 Other Operating Expenses	1,506,476	20.82	1,905,887	21.76	2,016,853	19.41
6300 Capital Outlay	1,239,606	17.13	1,465,644	16.74	1,964,245	18.90
7200 Intrafund Transfers Out	109,781	1.52	182,774	2.09	186,872	1.80
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	54,093	0.75	78,594	0.90	84,600	0.81
7600 Other Student Aid	117,767	1.63	166,434	1.90	110,568	1.06
7900 Contingencies	30,000	0.41	1,632	0.02	9,132	0.09
TOTAL NON SALARY ACCOUNTS	4,301,516	59.46	5,191,657	59.28	6,045,038	58.18
TOTAL BUDGET	7,234,803	100.00	8,757,790	100.00	10,390,783	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

MIRAMAR COLLEGE						
	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%
1100 Contract Classroom	68,029	1.53	49,181	0.96	51,500	0.50
1200 Contract Non-Classroom	671,977	15.10	748,980	14.68	1,225,279	11.79
1300 Hourly Classroom	190,594	4.28	110,808	2.17	428,127	4.12
1400 Hourly Non-Classroom	498,818	11.21	589,166	11.55	856,678	8.24
TOTAL ACADEMIC SALARIES	1,429,418	32.13	1,498,135	29.36	2,561,584	24.65
2100 Contract Non-Classroom	423,790	9.52	468,752	9.19	784,205	7.55
2200 Contract Classroom	6,587	0.15	6,874	0.13	0	0.00
2300 Hourly Non-Classroom	410,859	9.23	453,121	8.88	724,174	6.97
2400 Hourly Classroom	148,417	3.34	172,238	3.38	275,782	2.65
TOTAL NON-ACADEMIC SALARIES	989,653	22.24	1,100,985	21.58	1,784,161	17.17
3000 Employee Benefits	477,274	10.73	519,231	10.18	910,091	8.76
4000 Supplies & Materials	321,524	7.23	323,555	6.34	762,677	7.34
5000 Other Operating Expenses	713,142	16.03	795,940	15.60	2,016,853	19.41
6300 Capital Outlay	261,326	5.87	481,796	9.44	1,964,245	18.90
7200 Intrafund Transfer Out	84,239	1.89	184,363	3.61	186,872	1.80
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	106,865	2.40	34,363	0.67	84,600	0.81
7600 Other Student Aid	65,987	1.48	164,087	3.22	110,568	1.06
7900 Contingencies	0	0.00	0	0.00	9,132	0.09
TOTAL NON SALARY ACCOUNTS	2,030,357	45.63	2,503,335	49.06	6,045,038	58.18
SUB TOTAL ACTUALS & BUDGET	4,449,428	100.00	5,102,455	100.00	10,390,783	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

CONTINUING EDUCATION						
	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	29,921	0.41
1200 Contract Non-Classroom	1,156,661	18.60	1,411,521	19.10	1,424,651	19.31
1300 Hourly Classroom	332,171	5.34	513,849	6.95	197,459	2.68
1400 Hourly Non-Classroom	1,258,436	20.23	1,481,566	20.05	1,479,288	20.05
TOTAL ACADEMIC SALARIES	2,747,268	44.17	3,406,936	46.10	3,131,319	42.43
2100 Contract Non-Classroom	654,599	10.53	554,906	7.51	614,920	8.33
2200 Contract Classroom	348,456	5.60	316,507	4.28	308,206	4.18
2300 Hourly Non-Classroom	43,697	0.70	85,609	1.16	85,481	1.16
2400 Hourly Classroom	186,115	2.99	259,133	3.51	249,343	3.38
TOTAL NON-ACADEMIC SALARIES	1,232,867	19.82	1,216,155	16.45	1,257,950	17.05
3000 Employee Benefits	1,320,968	21.24	1,279,264	17.31	1,247,239	16.90
4000 Supplies & Materials	427,314	6.87	610,627	8.26	552,264	7.48
5000 Other Operating Expenses	186,035	2.99	299,251	4.05	330,625	4.48
6300 Capital Outlay	116,339	1.87	364,268	4.93	623,714	8.45
7200 Intrafund Transfers Out	88,475	1.42	101,166	1.37	110,966	1.50
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	0	0.00	0	0.00	0	0.00
7600 Other Student Aid	100,000	1.61	113,244	1.53	125,500	1.70
7900 Contingencies	0	0.00	0	0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	2,239,131	36.00	2,767,820	37.45	2,990,308	40.52
TOTAL BUDGET	6,219,266	100.00	7,390,911	100.00	7,379,577	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

CONTINUING EDUCATION

	2012-2013		2013-2014		2014-2015	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	29,921	0.41
1200 Contract Non-Classroom	1,248,282	20.78	1,271,489	19.90	1,424,651	19.31
1300 Hourly Classroom	239,124	3.98	336,547	5.27	197,459	2.68
1400 Hourly Non-Classroom	1,043,296	17.37	1,333,032	20.86	1,479,288	20.05
TOTAL ACADEMIC SALARIES	2,530,702	42.14	2,941,068	46.03	3,131,319	42.43
2100 Contract Non-Classroom	651,480	10.85	536,701	8.40	614,920	8.33
2200 Contract Classroom	311,649	5.19	316,507	4.95	308,206	4.18
2300 Hourly Non-Classroom	31,245	0.52	51,825	0.81	85,481	1.16
2400 Hourly Classroom	189,360	3.15	244,073	3.82	249,343	3.38
TOTAL NON-ACADEMIC SALARIES	1,183,734	19.71	1,149,106	17.99	1,257,950	17.05
3000 Employee Benefits	1,228,798	20.46	1,202,381	18.82	1,247,239	16.90
4000 Supplies & Materials	471,731	7.85	524,707	8.21	552,264	7.48
5000 Other Operating Expenses	136,038	2.27	123,101	1.93	330,625	4.48
6300 Capital Outlay	268,137	4.46	250,822	3.93	623,714	8.45
7200 Intrafund Transfer Out	84,276	1.40	84,543	1.32	110,966	1.50
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	0	0.00	0	0.00	0	0.00
7600 Other Student Aid	102,451	1.71	113,243	1.77	125,500	1.70
7900 Contingencies		0.00		0.00	0	0.00
TOTAL NON SALARY ACCOUNTS	2,291,431	38.15	2,298,797	35.98	2,990,308	40.52
SUB TOTAL ACTUALS & BUDGET	6,005,867	100.00	6,388,971	100.00	7,379,577	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

DISTRICT OFFICES

	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	327,582	0.71	319,929	0.74	397,606	0.78
1300 Hourly Classroom	0	0.00	0	0.00	0	0.00
1400 Hourly Non-Classroom	634,562	1.38	509,548	1.18	1,765,107	3.44
TOTAL ACADEMIC SALARIES	962,144	2.09	829,477	1.92	2,162,713	4.22
2100 Contract Non-Classroom	1,800,832	3.92	1,835,974	4.25	1,938,725	3.78
2200 Contract Classroom	37,725	0.08	39,468	0.09	41,163	0.08
2300 Hourly Non-Classroom	359,239	0.78	204,740	0.47	950,529	1.85
2400 Hourly Classroom	216,729	0.47	159,658	0.37	99,390	0.19
TOTAL NON-ACADEMIC SALARIES	2,414,525	5.26	2,239,840	5.19	3,029,807	5.91
3000 Employee Benefits	1,319,250	2.87	1,183,223	2.74	1,702,827	3.32
4000 Supplies & Materials	445,856	0.97	266,362	0.62	699,482	1.36
5000 Other Operating Expenses	16,840,208	36.66	14,993,590	34.75	17,139,013	33.42
6300 Capital Outlay	682,861	1.49	530,550	1.23	801,617	1.56
7200 Intrafund Transfers Out	530,264	1.15	530,263	1.23	11,379,799	22.19
7300 Interfund Transfers Out	183,317	0.40	183,317	0.42	166,450	0.32
7500 Student Financial Aid	0	0.00	0	0.00	0	0.00
7600 Other Student Aid	0	0.00	0	0.00	0	0.00
7900 Contingencies	22,558,620	49.11	22,392,288	51.90	14,199,429	27.69
TOTAL NON SALARY ACCOUNTS	42,560,376	92.65	40,079,593	92.89	46,088,617	89.87
TOTAL BUDGET	45,937,045	100.00	43,148,910	100.00	51,281,137	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

DISTRICT OFFICES						
	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	215,775	1.59	298,030	4.27	397,606	0.78
1300 Hourly Classroom	0	0.00	0	0.00	0	0.00
1400 Hourly Non-Classroom	403,496	2.97	419,176	6.01	1,765,107	3.44
TOTAL ACADEMIC SALARIES	619,271	4.55	717,206	10.28	2,162,713	4.22
2100 Contract Non-Classroom	1,751,244	12.88	1,825,766	26.17	1,938,725	3.78
2200 Contract Classroom	37,725	0.28	39,467	0.57	41,163	0.08
2300 Hourly Non-Classroom	178,659	1.31	180,928	2.59	950,529	1.85
2400 Hourly Classroom	307,103	2.26	165,149	2.37	99,390	0.19
TOTAL NON-ACADEMIC SALARIES	2,274,731	16.73	2,211,310	31.70	3,029,807	5.91
3000 Employee Benefits	1,077,292	7.92	1,139,473	16.33	1,702,827	3.32
4000 Supplies & Materials	193,471	1.42	221,304	3.17	699,482	1.36
5000 Other Operating Expenses	8,695,973	63.96	1,961,487	28.12	17,139,013	33.42
6300 Capital Outlay	137,301	1.01	105,248	1.51	801,617	1.56
7200 Intrafund Transfer Out	415,330	3.05	421,807	6.05	11,379,799	22.19
7300 Interfund Transfer Out	183,317	1.35	198,040	2.84	166,450	0.32
7500 Student Financial Aid	0	0.00	0	0.00	0	0.00
7600 Other Student Aid	0	0.00	0	0.00	0	0.00
7900 Contingencies	0	0.00	0	0.00	14,199,429	27.69
TOTAL NON SALARY ACCOUNTS	10,702,684	78.72	4,047,359	58.02	46,088,617	89.87
SUB TOTAL ACTUALS & BUDGET	13,596,686	100.00	6,975,875	100.00	51,281,137	100.00

OTHER FUNDS

CHILD DEVELOPMENT FUND

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2014-2015 ADOPTED BUDGET
CHILD DEVELOPMENT FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget

INCOME SUMMARY		
Beginning Balance	\$	516,045
Federal Revenue		70,000
State Child Development Revenue		524,284
Local Revenue(Includes interest)		35,895
Interfund Transfer In from GF/U		100,000
Intrafund Transfer In from Child Dev		25,000
Total Income	\$	1,271,224
 EXPENDITURES BY OBJECT		
Total Expenditures(See page 40)	\$	1,271,224

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

CHILD DEVELOPMENT FUND

EXPENDITURES BY OBJECT

BUDGET ELEMENT	City College	Mesa College	Miramar College	District Office	Total Budget
(A)	(B)	(C)	(D)	(E)	(F)
Academic Salaries	0	61,551	16,031	0	77,582
Classified Salaries	160,163	84,940	109,087	0	354,190
Employee Benefits	81,698	47,359	37,226	0	166,283
Supplies and Materials	15,201	59,099	23,625	236,925	334,850
Other Operating Expenses	3,100	134,977	7,500	26,750	172,327
Capital Outlay	0	48,479	55,666	0	104,145
Inter Out to GF/R	0	0	0	36,847	36,847
Intra Out to Child Dev	0	0	0	25,000	25,000
Financial Aid to Child Care	0	0	0	0	0
TOTAL EXPENDITURES	260,162	436,405	249,135	325,522	1,271,224

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SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

CHILD DEVELOPMENT FUNDS

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

CHILD DEVELOPMENT FUNDS						
	2013-2014		2013-2014		2014-2015	
	ADOPTED BUDGET	PCT TOTAL	ADJUSTED BUDGET	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	0	0.00	0	0.00	0	0.00
1300 Hourly Classroom	0	0.00	0	0.00	0	0.00
1400 Hourly Non-Classroom	113,208	9.69	103,312	8.05	77,582	6.10
1403 Hourly Extended Svs Non-Classroom	0	0.00	0	0.00	0	0.00
TOTAL ACADEMIC SALARIES	113,208	9.69	103,312	8.05	77,582	6.10
2100 Contract Non-Classroom	106,224	9.09	1,461	0.11	0	0.00
2200 Contract Classroom	146,454	12.53	211,284	16.46	157,983	12.43
2300 Hourly Non-Classroom	2,894	0.25	5,000	0.39	0	0.00
2400 Hourly Classroom	74,186	6.35	138,392	10.78	196,207	15.43
TOTAL NON-ACADEMIC SALARIES	329,758	28.22	356,137	27.74	354,190	27.86
3000 Employee Benefits	174,204	14.91	172,050	13.40	166,283	13.08
4000 Supplies & Materials	216,231	18.50	321,559	25.04	333,025	26.20
5000 Other Operating Expenses	160,116	13.70	153,253	11.94	172,327	13.56
6000 Capital Outlay	107,167	9.17	104,117	8.11	104,145	8.19
7300 Interfund Transfers Out	51,488	4.41	51,412	4.00	63,672	5.01
7600 Financial Aid Child Care	16,446	1.41	22,132	1.72	0	0.00
TOTAL NON SALARY ACCOUNTS	725,652	62.09	824,523	64.22	839,452	66.03
TOTAL ADOPTED BUDGET	1,168,618	100.00	1,283,972	100.00	1,271,224	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

CHILD DEVELOPMENT

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	8,805	0.95	1,761	0.26	0	0.00
1300 Hourly Classroom	0	0.00	0	0.00	0	0.00
1400 Hourly Non-Classroom	83,402	9.03	77,200	11.49	77,582	6.10
TOTAL ACADEMIC SALARIES	92,207	9.98	78,961	11.76	77,582	6.10
2100 Contract Non-Classroom	12,286	1.33	1,461	0.22	0	0.00
2200 Contract Classroom	159,732	17.29	104,263	15.52	157,983	12.43
2300 Hourly Non-Classroom	48,570	5.26	37,629	5.60	0	0.00
2400 Hourly Classroom	118,015	12.77	102,247	15.22	196,207	15.43
TOTAL NON-ACADEMIC SALARIES	338,602	36.65	245,600	36.57	354,190	27.86
3000 Employee Benefits	138,036	14.94	95,170	14.17	166,283	13.08
4000 Supplies & Materials	88,422	9.57	137,441	20.46	333,025	26.20
5000 Other Operating Expenses	75,964	8.22	11,035	1.64	172,327	13.56
6000 Capital Outlay	23,855	2.58	31,843	4.74	104,145	8.19
7200 Intrafund Trans Out	0	0.00	0	0.00	25,000	1.97
7300 Interfund Trans Out	79,626	8.62	49,423	7.36	38,672	3.04
7600 Financial Aid Child Care	87,184	9.44	22,132	3.30	0	0.00
TOTAL NON SALARY ACCOUNTS	493,088	53.37	347,044	51.67	839,452	66.03
TOTAL ACTUALS & BUDGET	923,898	100.00	671,605	100.00	1,271,224	100.00

SPECIAL REVENUE FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

SPECIAL REVENUE FUNDS

Description

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

Goals and Objectives

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

Revenue

Revenue is derived from user fees.

Budget

Budget Element	Cosmetology Fund	Consumer Fee Fund	Pay To Print	Fee Classes Fund	GED Testing Fund	Total
INCOME						
Beginning Balance	\$ 15,518	\$ 73,116	\$ 478,178	\$ 216,209	\$ 74,892	\$ 857,913
Local Revenue	20,000	130,000	182,000	400,025	37,000	769,025
Total Income	\$ 35,518	\$ 203,116	\$ 660,178	\$ 616,234	\$ 111,892	\$ 1,626,938
EXPENDITURES						
-						
Certificated Salaries				311,589		311,589
Classified Salaries			22,847	37,000	0	59,847
Employee Benefits			2,916	50,000	0	52,916
Supplies & Materials	16,000	185,578	179,319	96,065	34,420	511,382
Other Operating Expenses	9,518	17,538	93,542	51,000	72,472	244,070
Capital Outlay	10,000	0	361,554	70,580	5,000	447,134
Total Expenditures	\$ 35,518	\$ 203,116	\$ 660,178	\$ 616,234	\$ 111,892	\$ 1,626,938

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

SPECIAL REVENUE FUNDS

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

SPECIAL REVENUE FUNDS						
	2013-2014		2013-2014		2014-2015	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1200 Contract Non-Clsrm	0		39,000	2.55	32,000	1.97
1300 Hourly Classroom	329,000	22.22	215,990	14.11	279,589	17.18
TOTAL ACADEMIC SALARIES	329,000	22.22	254,990	16.66	311,589	19.15
2100 Contract Non-Clsrm		0.00	37,200	2.43	36,000	2.21
2300 Hourly Non-Classroom	61,158	4.13	23,558	1.54	21,522	1.32
2400 Hourly Classroom	0	0.00	2,600	0.17	2,325	0.14
TOTAL NON-ACADEMIC SALARIES	61,158	4.13	63,358	4.14	59,847	1.47
3000 Employee Benefits	83,242	5.62	82,190	5.37	52,916	3.25
4000 Supplies & Materials	377,397	25.49	544,204	35.56	511,382	31.43
5000 Other Operating Exp & Svs	245,238	16.57	224,063	14.64	244,070	15.00
6000 Capital Outlay	384,399	25.97	361,629	23.63	447,134	27.48
TOTAL NON SALARY ACCOUNTS	1,090,276	73.65	1,212,086	79.20	1,255,502	77.17
TOTAL BUDGET	1,480,434	100.00	1,530,434	100.00	1,626,938	97.79

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

SPECIAL REVENUE FUNDS

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

	2012-2013 ACTUALS \$	PCT TOTAL %	2013-2014 ACTUALS \$	PCT TOTAL %	2014-2015 ADOPTED BUDGET \$	PCT TOTAL %
1300 Hourly Classroom	202,801	39.02	231,466	34.69	311,589	19.15
TOTAL ACADEMIC SALARIES	202,801	39.02	231,466	34.69	311,589	19.15
2300 Hourly Non-Classroom	44,868	8.63	34,379	5.15	59,847	3.68
TOTAL NON-ACADEMIC SALARIES	44,868	8.63	34,379	5.15	59,847	3.68
3000 Employee Benefits	48,119	9.26	47,808	7.17	52,916	3.25
4000 Supplies & Materials	131,176	25.24	228,246	34.21	511,382	31.43
5000 Other Operating Expenses	53,701	10.33	61,848	9.27	244,070	15.00
6000 Capital Outlay	39,091	7.52	63,437	9.51	447,134	27.48
TOTAL NON SALARY ACCOUNTS	272,086	52.35	401,340	60.15	1,255,502	77.17
TOTAL ACTUALS & BUDGET	519,756	100.00	667,184	100.00	1,626,938	100.00

DESIGNATED CAPITAL PROJECTS FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

CAPITAL CONSTRUCTION PROJECTS FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget

CAPITAL OUTLAY PROJECTS FUND	
REVENUE	
Beginning Balance	\$8,269,943
Energy Efficiency Efforts (Prop 39)	1,185,998
State Schedule Maintenance	3,333,331
Interest	34,200
Rental and Lease	169,575
Other Misc. Local	5,000,000
Interfund from GFR Redevelopment	166,450
Intrafund Transfer In	337,657
TOTAL REVENUE	<u>\$18,497,154</u>
APPROPRIATIONS	
Scheduled Maintenance	\$4,307,203
New Construction	5,000,000
Seismic Retrofit	0
Local Projects	8,220,023
Redevelopment	560,942
Operating Costs	71,329
Intrafund Transfer Out	337,657
TOTAL EXPENDITURES	<u>\$18,497,154</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

CAPITAL CONSTRUCTION PROJECTS FUND

REVENUE

Beginning Balance	8,269,943
Energy Efficiency Efforts Revenue	1,185,998
State Schedule Maintenance	3,333,331
Interest	34,200
Rental and Lease	169,575
Other Misc Local	5,000,000
Incoming Transfer from GF/R	166,450
Intrafund Transfer In	337,657
TOTAL REVENUE	<u>18,497,154</u>

ALLOCATIONS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL BUDGET
Scheduled Maintenance	0	0	0	0	4,307,203	4,307,203
New Construction	0	0	0	0	5,000,000	5,000,000
State Seismic Retrofit	0	0	0	0	0	0
Local Projects (1)	229,405	354,078	292,577	199,409	7,144,554	8,220,023
Redevelopment	0	0	0	0	560,942	560,942
Operating Costs	0	0	0	0	71,329	71,329
Intrafund Transfer Out					337,657	337,657
TOTAL EXPENDITURES	<u>229,405</u>	<u>354,078</u>	<u>292,577</u>	<u>199,409</u>	<u>17,421,685</u>	<u>18,497,154</u>

(1) Local Projects include:

College Campuses and District Office -Minor Improvements, Local SM Block Grant Match City, DP MS - Equipment Reserve, Chiller Project A-100 Hourglass FLD Pool, Equipment Facilities Support, DP Local Schedule Maintenance, DW Imaging System, MIS Student Svc, Maintenance Consulting, DW Parking Improvement, KSDS Equipment, Record Conversion, DW Power Generation, LT Ground Leases, MET Program Interim Housing, Photovoltaic DW, NC Drainage Study, Design Construction for FTES Growth, and DW State Matching Pool Reserve.

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2013-2014 ACTUALS

CAPITAL CONSTRUCTION PROJECTS FUND

REVENUE

Beginning Balance	6,756,752
Energy Efficiency Efforts Revenue	1,411,701
State Schedule Maintenance	486,940
Interest	26,867
Rental and Lease	127,181
Other Misc Local	76,452
Incoming Transfer from GF/R	0
Redevelopment Revenue	198,040
Unrealized Gain on Investments	10,221
TOTAL REVENUE	<u><u>9,094,154</u></u>

ACTUALS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL APPROPRIATIONS
Scheduled Maintenance	0		0	0	20,536	20,536
New Construction	0	0	(0)	0	0	(0)
Seismic Retrofit	0	0	0	(0)	(0)	(0)
Local Projects	21,704	29,483	30,093	14,875	651,105	747,260
Operating Costs	0	0	0	0	56,416	56,416
Unrealized Loss	0	0	0	0	0	0
Interout to GF/U	0	0	0	0	0	0
Interout to ABSO					0	0
TOTAL EXPENDITURES	<u>21,704</u>	<u>29,483</u>	<u>30,093</u>	<u>14,875</u>	<u>728,057</u>	<u>824,211</u>
ENDING BALANCE						<u><u>8,269,943</u></u>

TRUST & AGENCY FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

TRUST AND AGENCY FUNDS

Description

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

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

Goals and Objectives

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

Revenue

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

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

TRUST AND AGENCY

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

TOTAL TRUST AND AGENCY FUND						
	2013-2014		2013-2014		2014-2015	
	ADOPTED BUDGET	PCT TOTAL	ADJUSTED BUDGET	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%
1101 Academic Contract Classroom	0	0.00	0	0.00	0	0.00
1301 Hourly Classroom	0	0.00	0	0.00	0	0.00
1401 Hourly Non-Classroom	81,464	3.71	81,057	3.69	71,000	3.05
TOTAL ACADEMIC SALARIES	81,464	3.71	81,057	3.69	71,000	3.05
2101 Contract Non-Classroom	0	0.00	0	0.00	0	0.00
2301 Hourly Non-Classroom	38,000	1.73	38,407	1.75	34,500	1.48
TOTAL NON ACADEMIC SALARIES	38,000	1.73	38,407	1.75	34,500	1.48
3000 Employee Benefits	24,805	1.13	21,805	0.99	14,464	0.62
4000 Supplies & Materials	160,364	7.30	160,602	7.31	183,200	7.88
5000 Other Operating Exp & Svs	796,496	36.24	797,140	36.27	825,438	35.51
6000 Capital Outlay	254,034	11.56	259,121	11.79	280,421	12.06
7900 Contingencies	842,781	38.34	839,812	38.21	915,231	39.38
TOTAL NON SALARY ACCOUNTS	2,078,480	94.56	2,078,480	94.56	2,218,754	95.46
TOTAL BUDGET	2,197,944	100.00	2,197,944	100.00	2,324,254	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

TRUST AND AGENCY

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

TOTAL TRUST AND AGENCY FUND						
	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1101 Academic Contract Classroom	0	0.00	0	0.00	0	0.00
1301 Hourly Classroom	8,050	2.06	0	0.00	0	0.00
1401 Hourly Non-Classroom	63,963	0.00	45,602	5.70	71,000	3.05
TOTAL ACADEMIC SALARIES	72,013	2.06	45,602	5.70	71,000	3.05
2101 Contract-Non Classroom	0	0.00	0	0.00	0	0.00
2301 Hourly Non-Classroom	34,563	1.31	47,441	5.93	34,500	1.48
TOTAL NON ACADEMIC SALARIES	34,563	1.31	47,441	5.93	34,500	1.48
3000 Employee Benefits	11,747	0.43	11,401	1.42	14,464	0.62
4000 Supplies & Materials	84,370	14.20	131,545	16.43	183,200	7.88
5000 Other Operating Exp & Svs	511,005	47.85	509,891	63.70	825,438	35.51
6000 Capital Outlay	46,980	34.16	54,608	6.82	280,421	12.06
7200 Intraout w/in Fiduciary Trust	0	0.00	0	0.00	0	0.00
7900 Contingencies	0	0.00	0	0.00	915,231	39.38
TOTAL NON SALARY ACCOUNTS	654,101	96.63	707,445	88.38	2,218,754	95.46
TOTAL ACTUALS & BUDGET	760,678	100.00	800,488	100.00	2,324,254	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2014-2015 ADOPTED BUDGET

TRUST AND AGENCY FUND

	CEDAR CENTER CHORUS	AUX- FOUNDATION SUPPORTED PROJECT	REPRO GRAPHICS	FACILITIES CORP	EXPENDABLE FIDUCIARY	CE/MM PRESIDENT'S DISCRETIONARY	TOTAL OTHER TRUST
REVENUE							
Beginning Balance	17,842	8,817	31,809	103,100	940,629	222,807	1,325,004
Interest Revenue	0	0	0	300	890	10	1,200
Transfer In from GF/U	0	0	0	0	0	0	0
Transfer In from Int Services	0	0	0	0	0	0	0
Other Local Revenue	<u>14,000</u>	<u>170,000</u>	<u>0</u>	<u>0</u>	<u>721,800</u>	<u>92,250</u>	<u>998,050</u>
TOTAL REVENUE	<u>31,842</u>	<u>178,817</u>	<u>31,809</u>	<u>103,400</u>	<u>1,663,319</u>	<u>315,067</u>	<u>2,324,254</u>
EXPENDITURES							
Salaries - Certificated	0	66,000	0	0	0	5,000	71,000
Salaries - Classified	0	31,500	0	0	0	3,000	34,500
Employee Benefits	0	13,664	0	0	0	800	14,464
Supplies & Materials	4,000	10,000	2,000	0	145,000	22,200	183,200
Other Operating Expense	27,842	18,590	0	0	546,188	232,818	825,438
Capital Outlay	<u>0</u>	<u>39,063</u>	<u>29,809</u>	<u>103,400</u>	<u>56,900</u>	<u>51,249</u>	<u>280,421</u>
TOTAL EXPENDITURES	<u>31,842</u>	<u>178,817</u>	<u>31,809</u>	<u>103,400</u>	<u>748,088</u>	<u>315,067</u>	<u>1,409,023</u>
Unallocated Contingencies	0	0	0	0	915,231	0	915,231
Restricted Contingencies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>31,842</u>	<u>178,817</u>	<u>31,809</u>	<u>103,400</u>	<u>1,663,319</u>	<u>315,067</u>	<u>2,324,254</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2013-2014 ACTUALS

TRUST AND AGENCY FUND

	CEDAR CENTER CHORUS	AUX- FOUNDATION SUPPORTED PROJECT	REPRO GRAPHICS	FACILITIES CORP	EXPENDABLE FIDUCIARY	CE /MM PRESIDENT'S DISCRETIONARY	TOTAL OTHER TRUST
REVENUE							
Beginning Balance	11,999	23,687	33,289	102,445	853,118	211,749	1,236,287
Interest Revenue	0	0	0	655	678	5	1,338
Intra in from Fiduciary Trust	0	0	0	0	0	0	0
Transfer In from GF/U	0	0	0	0	0	0	0
Other Local Revenue	<u>14,497</u>	<u>118,832</u>	<u>0</u>	<u>0</u>	<u>664,540</u>	<u>90,000</u>	887,869
TOTAL REVENUE	<u>26,496</u>	<u>142,519</u>	<u>33,289</u>	<u>103,100</u>	<u>1,518,336</u>	<u>301,754</u>	<u>2,125,494</u>
EXPENDITURES							
Salaries - Certificated	0	45,602	0	0	0	0	45,602
Salaries - Classified	0	47,441	0	0	0	0	47,441
Employee Benefits	0	11,401	0	0	0	0	11,401
Supplies & Materials	627	4,372	0	0	116,077	10,469	131,545
Other Operating Expense	8,026	6,459	0	0	426,927	68,479	509,891
Intra out w/in Fiduciary Trust	0	0	0	0	0	0	0
Capital Outlay	<u>0</u>	18,426	1,481	<u>0</u>	34,701	0	54,608
TOTAL EXPENDITURES	<u>8,653</u>	<u>133,701</u>	<u>1,481</u>	<u>0</u>	<u>577,705</u>	<u>78,948</u>	<u>800,488</u>
ENDING BALANCE	<u>17,842</u>	<u>8,817</u>	<u>31,809</u>	<u>103,100</u>	<u>940,629</u>	<u>222,807</u>	<u>1,325,004</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

STUDENT REPRESENTATION FEE TRUST

Description

The Student Representation Fee Trust Fund is established and maintained to account for all monies collected pursuant to Education Code Section 76060.5 that have been approved by two-thirds of the students voting in an election. Such elections were held and passed at City College, Mesa College and Miramar College.

Goals and Objectives

The District monitors the activity within this fund to ensure that they are deposited in the appropriate bank account and disbursed to provide for the support of governmental affairs representatives. Representatives for the student body may be stating their positions and viewpoints before city, county, and district governments, and before offices and agencies of the state government.

Revenue

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

Budget

STUDENT REPRESENTATION FEE TRUST FUND							
	2013-2014		2013-2014		2014-2015		
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT	
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	
	\$	%	\$	%	\$	%	
4000 Supplies & Materials	500	0.22	500	0.22	1,029	0.46	
5000 Other Operating Exp. & Svc.	93,674	40.30	118,674	51.05	97,000	43.53	
6000 Capital Outlay	21,469	9.24	21,469	9.24	30,484	13.68	
7900 Contingencies	116,807	50.25	91,807	39.50	94,328	42.33	
TOTAL BUDGET	232,450	100.00	232,450	100.00	222,841	100.00	

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

STUDENT REPRESENTATION FEE TRUST FUND

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee
REVENUE				
Beginning Balance	32,484	51,661	57,196	141,341
Local/Interest Revenue	23,500	42,000	16,000	81,500
TOTAL REVENUE	55,984	93,661	73,196	222,841
EXPENDITURES				
Supplies & Materials	0	0	1,029	1,029
Other Operating Expenses	35,000	42,000	20,000	97,000
Capital Outlay	20,984	0	9,500	30,484
Unallocated Contingency	0	51,661	42,667	94,328
TOTAL EXPENDITURES	55,984	93,661	73,196	222,841

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2013-2014 ACTUALS

STUDENT REPRESENTATION FEE TRUST FUND

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee
REVENUE				
Beginning Balance	31,143	72,666	49,141	152,950
Local/Interest Revenue	<u>26,553</u>	<u>41,730</u>	<u>17,717</u>	<u>86,000</u>
TOTAL REVENUE	<u>57,696</u>	<u>114,396</u>	<u>66,858</u>	<u>238,950</u>
EXPENDITURES				
Other Operating Expenses	<u>25,212</u>	<u>62,736</u>	<u>9,661</u>	<u>97,609</u>
TOTAL EXPENDITURES	<u>25,212</u>	<u>62,736</u>	<u>9,661</u>	<u>97,609</u>
Ending Balance	<u>32,484</u>	<u>51,661</u>	<u>57,196</u>	<u>141,341</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

SCHOLARSHIP AND LOAN TRUST FUNDS

Description

Scholarship and Loan Funds is established and maintained to account for monies received from miscellaneous donors whose dedication to the furtherance of public education is effectuated through their monetary contribution to eligible San Diego Community College District students.

Goals and Objectives

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

Revenues

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

Budget

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

SCHOLARSHIP & LOAN TRUST FUND							
	2013-2014		2013-2014		2014-2015		
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT	
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	
	\$	%	\$	%	\$	%	
7200 Intraout w/in Fiduciary Trust	0	0.00	0	0.00	0	0.00	
7500 Student Financial Aid	62,129	65.08	62,129	65.08	46,878	61.38	
7900 Contingencies	33,332	34.92	33,332	34.92	29,493	38.62	
TOTAL NON SALARY ACCOUNTS	95,461	100.00	95,461	100.00	76,371	100.00	
TOTAL BUDGET	95,461	100.00	95,461	100.00	76,371	100.00	

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

SCHOLARSHIP AND LOAN TRUST FUND

	CITY EOPS EMER LOAN	CITY EMERGENCY LOAN	RAYMOND FARMER	TOTAL SCHOLARSHIP & LOAN
REVENUE				
Beginning Balance	25,000	14,528	33,643 (1)	73,172
Local/Interest Revenue	0	3,000	200	3,200
TOTAL REVENUE	25,000	17,528	33,843	76,372
EXPENDITURES				
Student Loans	25,000	17,528	350	42,878
Student Scholarships	0	0	4,000	4,000
Unallocated Contingency	0	0	29,493	29,493
TOTAL EXPENDITURES	25,000	17,528	33,843	76,371
1) Beginning Balance per site: City \$250: Districtwide \$33,393				

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2013-2014 ACTUALS

SCHOLARSHIP AND LOAN TRUST FUND

	CITY EOPS EMER LOAN	CITY EMERGENCY LOAN	RAYMOND FARMER	TOTAL SCHOLARSHIP & LOAN
REVENUE				
Beginning Balance	25,000	13,638	37,782 (1)	76,420
Local/Interest Revenue	0	2,530	161	2,691
TOTAL REVENUE	<u>25,000</u>	<u>16,168</u>	<u>37,943</u>	<u>79,111</u>
EXPENDITURES				
Student Loans	0	1,640	300	1,940
Student Scholarships	0	0	4,000	4,000
Intra Out w/in Fid Trust	0	0	0	0
Unallocated Contingency	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>1,640</u>	<u>4,300</u>	<u>5,940</u>
Ending Balance	<u>25,000</u>	<u>14,528</u>	<u>33,643</u>	<u>73,171</u>

1) Beginning Balance per site: City \$550; Districtwide \$37,232

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2014-2015 ADOPTED BUDGET
RETIREE HEALTH BENEFIT TRUST FUND

Description

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

Goals and Objectives

GASB 45 requires that an actuarial study be done every two years for SDCCD. In April 2013, an actuarial study of district retiree health benefit programs indicated an accrued liability for current employees of \$21,263,557, and a total liability for all current and future retirees of \$32,483,768. The District's goal of the investment program within the irrevocable trust is to "fully fund" all current and future liabilities within twenty (20) years of the initial investment. The attainment of this goal will require a combination of annual contributions towards premiums plus reinvestment of all investment earnings.

Revenue

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

Budget

RETIREE HEALTH BENEFIT INVESTMENT TRUST	
REVENUE	
Market Value @ 07/01/13	15,452,462
Market Value @ 06/30/14	17,419,795
CHANGE IN MARKET VALUE	<u>1,967,333</u>
% INCREASE IN MARKET VALUE	<u>12.73%</u>
EXPENDITURES	
Other Operating Expenses	1,000
Restricted Reserves	17,418,795
TOTAL EXPENDITURES	<u>17,419,795</u>

STUDENT SUPPORT FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2014-2015 ADOPTED BUDGET
ASSOCIATED STUDENTS FUND

Description

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

Goals and Objectives

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

Revenues

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

Budget

The 2014-2015 Adopted Budget for all sites are shown below. AS budgets are developed and approved by the site's official representatives, maintained by the site's personnel, are monitored by the District's Business and Technology Services division and subject to audit by the District's contracted independent auditors.

ASSOCIATED STUDENT FUND							
		2013-2014		2013-2014		2014-2015	
		ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
		BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
		\$	%	\$	%	\$	%
2000	Non-Academic Salaries	25,530	6.55	29,530	7.57	30,030	7.72
3000	Employee Benefits	2,165	0.56	2,165	0.56	2,565	0.66
4000	Supplies & Materials	19,537	5.01	18,537	4.75	22,850	5.87
5000	Other Operating Exp. & Svc.	160,834	41.25	161,584	41.45	146,367	37.61
6000	Capital Outlay	18,750	4.81	15,250	3.91	4,500	1.16
7900	Contingencies	163,047	41.82	162,797	41.76	182,866	46.99
TOTAL NON SALARY ACCOUNTS		362,168	92.90	358,168	91.87	356,583	91.62
TOTAL BUDGET		389,863	100.00	389,863	100.00	389,178	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

ASSOCIATED STUDENT FUND

	City College	Mesa College	Miramar College	ECC	Total Colleges	Total CE	Total Budget
REVENUE							
Beginning Balance	69,561	114,299	22,122	5,817	211,799	31,572	243,371
Miscellaneous Local Revenue	8,350	6,250	4,900	550	20,050	4,000	24,050
Interest Revenue	8	0	0	25	33	125	158
Transfer In From-GF/U	37,790	56,721	22,088	950	117,549	4,050	121,599
TOTAL REVENUE	115,709	177,270	49,110	7,342	349,431	39,747	389,178
EXPENDITURES							
Non-Academic Salaries	12,000	9,030	9,000	0	30,030	0	30,030
Employee Benefits	1,000	665	900	0	2,565	0	2,565
Supplies & Materials	6,500	1,800	3,000	1,000	12,300	10,550	22,850
Special Activities	53,350	48,990	8,488	6,342	117,170	29,197	146,367
Capital Outlay	2,000	2,500	0	0	4,500	0	4,500
Unallocated Contingency	40,859	114,285	27,722	0	182,866	0	182,866
TOTAL EXPENDITURES	115,709	177,270	49,110	7,342	349,431	39,747	389,178

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SAN DIEGO COMMUNITY COLLEGE DISTRICT

2013-2014 ACTUALS

ASSOCIATED STUDENT FUND

	City College	Mesa College	Miramar College	ECC	Total Colleges	Total CE	Total
REVENUE							
Beginning Balance	67,629	105,403	27,341	7,341	207,714	43,222	250,936
Miscellaneous Local Revenue	6,044	5,975	4,760	108	16,887	1,781	18,668
Interest Revenue	6	0	0	0	6	1	7
Transfer In-GF/U	36,008	53,378	19,758	950	110,094	4,050	114,144
TOTAL REVENUE	109,687	164,756	51,859	8,399	334,701	49,053	383,755
EXPENDITURES							
Non Academic Salaries	7,792	7,500	7,678	0	22,971	0	22,971
Employee Benefits	530	513	524	0	1,567	0	1,567
Supplies & Materials	963	1,435	1,544	0	3,942	105	4,047
Special Activities	30,840	41,009	18,005	2,583	92,437	17,376	109,813
Capital Outlay	0	0	1,985	0	1,985	0	1,985
TOTAL EXPENDITURES	40,126	50,456	29,736	2,583	122,901	17,481	140,383
ENDING BALANCE	69,561	114,299	22,122	5,817	211,800	31,572	243,371

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

STUDENT FINANCIAL AID FUNDS

Description

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

Goals and Objectives

To provide financial assistance to students.

Revenue

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

Budget

STUDENT FINANCIAL AID FUNDS	
REVENUE	
Beginning Balance	0
Federal Income	64,548,801
State/Local Income	3,306,600
Incoming Interfund Transfers From General Fund District Match CET FSEOG	0
Incoming Interfund Transfers From General Fund Restricted - Up to 25% of Federal Work Study Allocation-To SEOG	0
TOTAL REVENUE	<u><u>\$67,855,401</u></u>
EXPENDITURES	
Student Financial Aid Grants/Loans	67,793,506
Outgoing Interfund Transfers To General Fund/Restricted Administrative Allowance	61,895
TOTAL EXPENDITURES	<u><u>\$67,855,401</u></u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

STUDENT FINANCIAL AID GRANTS/LOANS DETAIL

	City College	Mesa College	Miramar College	CE	Total Budget
FEDERAL GRANTS/LOANS					
Pell Grants	25,300,000	20,300,000	10,300,000	0	55,900,000
Supplemental Educational Opportunity Grants	419,022	410,664	116,115	0	945,801
William D. Ford Direct Loan Program	3,200,000	2,400,000	1,200,000	0	6,800,000
Student Support Services Program (SSP/STAR)	0	0	0	0	0
Academic Competitiveness Grant	0	0	0	0	0
AmeriCorps	25,000	55,000	10,000	0	90,000
Alternative Loan	100,000	450,000	150,000	0	700,000
Osher	<u>76,000</u>	<u>22,000</u>	<u>15,000</u>	<u>0</u>	<u>113,000</u>
TOTAL FEDERAL GRANTS/LOANS	29,120,022	23,637,664	11,791,115	0	64,548,801
STATE GRANTS					
Extended Opportunity Program & Services	7,400	77,700	0	0	85,100
Co-operative Agencies Reserved For Education	11,000	0	10,500	0	21,500
CA Student Aid Commission - Cal Grant B and C	<u>1,500,000</u>	<u>1,200,000</u>	<u>500,000</u>	<u>0</u>	<u>3,200,000</u>
TOTAL STATE GRANTS	1,518,400	1,277,700	510,500	0	3,306,600
SEOG - Transfer-in from FWS	0	0	0	0	0
SEOG - Transfer-in from GF/U	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFER-INS	0	0	0	0	0
TOTAL STUDENT GRANT/LOANS	30,618,469	24,895,809	12,279,228	0	67,793,506
OTHER OUTGO-INTERFUND TRANSFERS	<u>19,953</u>	<u>19,555</u>	<u>22,387</u>	<u>0</u>	<u>61,895</u>
GRAND TOTAL	30,638,422	24,915,364	12,301,615	0	67,855,401

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SAN DIEGO COMMUNITY COLLEGE DISTRICT

2013-2014 ACTUALS

STUDENT FINANCIAL AID GRANTS/LOANS DETAIL

	City College	Mesa College	Miramar College	CE	Total Actuals
FEDERAL GRANTS/LOANS					
Pell Grants	23,056,539	19,057,340	9,413,999	0	51,527,878
Supplemental Educational Opportunity Grants	354,075	330,750	77,580	0	762,405
William D. Ford Direct Loan Program	3,001,229	2,275,893	1,052,258	0	6,329,380
Student Support Services (STAR)	0	0	0	0	0
Academic Competitiveness Grant	0	0	0	0	0
AmeriCorps	18,944	45,137	5,850	0	69,931
Alternative Loan	95,466	442,864	142,554	0	680,884
Osher	<u>70,000</u>	<u>17,250</u>	<u>15,625</u>	<u>0</u>	<u>102,875</u>
TOTAL FEDERAL GRANTS/LOANS	26,596,253	22,169,234	10,707,866	0	59,473,353
STATE GRANTS					
Extended Opportunity Program & Services	7,412	78,319	0	0	85,731
Co-operative Agencies Reserved For Education	10,997	0	10,000	0	20,997
CA Student Aid Commission - Cal Grant B and C	<u>1,461,305</u>	<u>1,130,300</u>	<u>474,775</u>	<u>0</u>	<u>3,066,380</u>
TOTAL STATE GRANTS	1,479,714	1,208,619	484,775	0	3,173,108
TOTAL STUDENT GRANT/LOANS	28,075,967	23,377,853	11,192,641	0	<u>62,646,461</u>
UNREALIZED GAIN/LOSS					0
OTHER OUTGO-INTERFUND TRANSFERS	<u>17,704</u>	<u>16,537</u>	<u>3,879</u>	<u>0</u>	<u>38,120</u>
GRAND TOTAL	28,093,671	23,394,390	11,196,520	0	62,684,581

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INTERNAL SERVICES FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2014-2015 ADOPTED BUDGET
INTERNAL SERVICES FUNDS

Description

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

Goals and Objectives

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

Revenue

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

Budget

INTERNAL SERVICES FUND	
REVENUE	
Beginning Balance & Reserves	6,687,396
Interest Income	11,500
Interfund Transfer In from GF/U	7,675
Other Revenue	37,488,681
GF/U Offset	<u>(34,060,731)</u>
TOTAL REVENUE	<u>10,134,521</u>
EXPENDITURES	
Expenditures	36,182,566
GF/U Offset	<u>(34,060,731)</u>
Contingencies & Reserves	<u>8,012,686</u>
TOTAL EXPENDITURES	<u>10,134,521</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

INTERNAL SERVICES FUND

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	HEALTH		LIABILITY & RISK MANAGEMENT				GRAND TOTAL INTERNAL SERVICES
	VEBA BENEFITS	WORKERS COMP	LEGAL LIABILITY	STUDENT ACCIDENT	PREMIUM INSURANCE	FLEXIBLE SPENDING	
REVENUE							
Beginning Balance & Reserves	192,051	1,624,147	2,401,148	507,349	1,931,018	31,683	6,687,396
Interest Income	0	500	5,000	1,000	5,000	0	11,500
District Share/Support, Payroll	28,797,288	3,093,750	0	0	0	0	31,891,038
Employee/Retiree Share	2,749,935	0	0	0	0	415,690	3,165,625
GF/U/R Offset	(28,797,288)	(3,093,750)	(687,000)	(236,000)	(1,246,693)	0	(34,060,731)
Intrafund Transfer In from Child Dev	0	0	0	0	0	0	0
Interfund Transfer In from GF/R	0	0	0	0	0	0	0
Interfund Transfer In from GF/U	0	0	0	7,675	0	0	7,675
Intrafund Transfer In from Veba	0	0	0	0	0	0	0
District Support, Other	0	<u>270,000</u>	<u>687,000</u>	<u>228,325</u>	<u>1,246,693</u>	0	2,432,018
Total Revenue & Beginning Balance & Reserves	<u>2,941,986</u>	<u>1,894,647</u>	<u>2,406,148</u>	<u>508,349</u>	<u>1,936,018</u>	<u>447,373</u>	<u>10,134,521</u>
APPROPRIATIONS							
Claims Paid/Legal Settlement/Expense	0	1,487,200	687,000	0	0	399,285	2,573,485
Premium Payment	31,547,223	351,225	0	236,000	1,246,693	0	33,381,141
GF/U/R Offset	(28,797,288)	(3,093,750)	(687,000)	(236,000)	(1,246,693)	0	(34,060,731)
Claims Administration Fees	0	211,535	0	0	0	16,405	227,940
Other Support	0	0	0	0	0	0	0
Intraout to Vacation Liability	0	0	0	0	0	0	0
Contingencies	<u>192,051</u>	<u>2,938,437</u>	<u>2,406,148</u>	<u>508,349</u>	<u>1,936,018</u>	<u>31,683</u>	<u>8,012,686</u>
Total Appropriations	<u>2,941,986</u>	<u>1,894,647</u>	<u>2,406,148</u>	<u>508,349</u>	<u>1,936,018</u>	<u>447,373</u>	<u>10,134,521</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2013-2014 ACTUALS

INTERNAL SERVICES FUND

	HEALTH		LIABILITY & RISK MANAGEMENT			OTHER		GRAND TOTAL INTERNAL SERVICES
	VEBA BENEFITS	WORKERS COMP	LEGAL LIABILITY	STUDENT ACCIDENT	PREMIUM INSURANCE	FLEXIBLE SPENDING	VACATION LIABILITY	
REVENUE								
Beginning Balance	0	68,105	2,393,465	496,572	1,924,840	18,548	1,276,176	6,177,706
Interest Income	0	219	7,683	1,594	6,178	0	2,488	18,161
District/Share/ Support, Payroll	27,027,077	2,620,625	0	0	0	0	0	29,647,702
Employee/Retiree Share	2,570,074	0	0	0	0	386,127	0	2,956,201
Incoming Transfers	0	0	0	9,183	0	0	10,356	19,539
District Support, Other	0	432,299	535,005	248,266	1,133,320	0	0	2,348,890
Total Revenue	<u>29,597,151</u>	<u>3,121,248</u>	<u>2,936,153</u>	<u>755,615</u>	<u>3,064,338</u>	<u>404,675</u>	<u>1,289,020</u>	<u>41,168,199</u>
APPROPRIATIONS								
Claims Paid/Legal Settlement/Expenses	0	942,635	13,963	0	0	356,866	0	1,313,463
Premium Payment	29,405,100	338,737	0	248,266	1,133,320	0	0	31,125,423
Legal Fees/Expenses	0	0	521,042	0	0	0	0	521,042
Claims Admin Expense	0	205,374	0	0	0	16,126	0	221,500
Intrafund Transfer Out	0	10,356	0	0	0	0	0	10,356
Interfund Transfer Out to GF/R	0	0	0	0	0	0	1,289,020	1,289,020
Reserve for Insurance Claims	0	0	0	0	0	0	0	0
Unrealized Gain/Loss	0	0	0	0	0	0	0	0
Contingency	192,051	1,624,147	2,401,148	507,349	1,931,018	31,683	0	6,687,396
Total	<u>29,597,151</u>	<u>3,121,248</u>	<u>2,936,153</u>	<u>755,615</u>	<u>3,064,338</u>	<u>404,675</u>	<u>1,289,020</u>	<u>41,168,199</u>

Proposition “S” & Proposition “N” Funds

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

PROPOSITION "S" FUND

Description

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

Goals and Objectives

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

Revenue

Income is derived from the sale of GO 39 Bonds. Bonds are sold on an as-needed basis, with the intent to utilize all proceeds from each sale within a three (3) year period. A series of bonds were sold in the months of September 2003, October 2005, April 2009, July 2011 and July 2013. Proceeds from the sales were approximately: \$105 million, \$245 million, \$131.3 million, \$100 million and \$103.7 million respectively. There will be no additional issuance of Proposition S bonds.

Budget

PROPOSITION "S" FUND	
REVENUE	
Beginning Balance	\$94,844,040
Interest	216,873
TOTAL REVENUE	<u>\$95,060,913</u>
Appropriations	\$95,060,913
TOTAL APPROPRIATIONS	<u>\$95,060,913</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

PROPOSITION "S" FUND

REVENUE

Beginning Balance	94,844,040
Interest	216,873
TOTAL REVENUE	<u>\$ 95,060,913</u>

ALLOCATIONS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL BUDGET
Building Renovation		464,000	5,000			469,000
New Construction	38,000	25,677,000	54,000	26,275,000		52,044,000
Building Renovation/ New Const				203,000		203,000
Land	23,000					23,000
FFE						0
IT		10,000			12,011,000	12,021,000
Program Management					2,843,000	2,843,000
Salaries						0
Maintenance & Operations						0
Infrastructure			554,000			554,000
TOTAL APPROPRIATIONS						0
Projected Ending Balance						0
APPROPRIATIONS	<u>61,000</u>	<u>26,151,000</u>	<u>613,000</u>	<u>26,478,000</u>	<u>14,854,000</u>	<u>68,157,000</u>
Projected Ending Balance						26,903,913
TOTAL APPROPRIATIONS	<u>61,000</u>	<u>26,151,000</u>	<u>613,000</u>	<u>26,478,000</u>	<u>14,854,000</u>	<u>\$ 95,060,913</u>

Projects by Campus

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

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2013-2014 ACTUALS

PROPOSITION "S" FUND

REVENUE

Beginning Balance	46,889,649
Interest	440,332
Proceeds From Bonds	103,571,480
Other Income	4,797
Urealized Gain	61,080
TOTAL REVENUE	<u>\$ 150,967,338</u>

ACTUALS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL APPROPRIATIONS
Building Renovation	9,609	135,763		121,315		266,687
Building Renovation/New Const.				2,443,874		2,443,874
New Construction	35,456	24,827,383	443	17,544,700		42,407,982
Infrastructure			(32,294)			(32,294)
FF&E						0
Land Acquisition	114,746					114,746
Program Management					2,932,564	2,932,564
Police Substation						0
Other Maint & Operations						0
IT					7,989,739	7,989,739
Salaries						0
TOTAL APPROPRIATIONS	<u>159,811</u>	<u>24,963,146</u>	<u>(31,851)</u>	<u>20,109,889</u>	<u>10,922,303</u>	<u>56,123,298</u>
ENDING BALANCE:						<u>\$ 94,844,040</u>

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Projects by Campus

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

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

PROPOSITION "N" FUND

Description

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

Goals and Objectives

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

Revenue

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

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

Budget

PROPOSITION "N" FUND	
REVENUE	
Beginning Balance	\$167,338,496
Interest	360,680
TOTAL REVENUE	<u><u>\$167,699,176</u></u>
Appropriations	\$167,699,176
TOTAL APPROPRIATIONS	<u><u>\$167,699,176</u></u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

PROPOSITION "N" FUND

REVENUE

Beginning Balance	\$ 167,338,496
Interest	360,680
TOTAL REVENUE	<u>\$ 167,699,176</u>

ALLOCATIONS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL BUDGET
Building Renovation	27,067,000	974,000	5,051,000			33,092,000
New Construction	15,379,000	35,845,000	32,505,000			83,729,000
Building Renovation/New Const		3,000	3,905,000	1,027,000		4,935,000
Infrastructure	306,000	3,197,000	4,659,000			8,162,000
Program Management					6,001,000	6,001,000
APPROPRIATIONS	<u>42,752,000</u>	<u>40,019,000</u>	<u>46,120,000</u>	<u>1,027,000</u>	<u>6,001,000</u>	<u>135,919,000</u>
Projected Ending Balance						31,780,176
TOTAL APPROPRIATIONS	<u><u>42,752,000</u></u>	<u><u>40,019,000</u></u>	<u><u>46,120,000</u></u>	<u><u>1,027,000</u></u>	<u><u>6,001,000</u></u>	<u><u>\$ 167,699,176</u></u>

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Projects by Campus

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

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2013-2014 ACTUALS

PROPOSITION "N" FUND

REVENUE

Beginning Balance	6,791,806
Proceeds From Bond Sale	272,644,541
Interest	762,730
Other Income	-
Unrealized Gain/Loss	49,107
TOTAL REVENUE	<u>\$ 280,248,184</u>

ACTUALS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL EXPENDITURES
Building Renovation	6,227,955	1,645,357	8,343,420	2,310,412		18,527,144
Building Renovation/New Const.		12,815	178,738			191,553
Infrastructure	181,427	1,782,269	2,893,430			4,857,126
New Construction	37,113,289	10,885,875	34,806,070			82,805,234
Program Management					6,528,631	6,528,631
TOTAL EXPENDITURES	<u>43,522,671</u>	<u>14,326,316</u>	<u>46,221,658</u>	<u>2,310,412</u>	<u>6,528,631</u>	<u>112,909,688</u>
ENDING BALANCE:						<u>\$ 167,338,496</u>

Projects by Campus

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

ENTERPRISE FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

ENTERPRISE FUNDS

Description

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

Goals and Objectives

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

Revenue

Revenue is primarily derived from bookstore and cafeteria sales.

Budget

REVENUE	BOOKSTORE FUND	FOOD SERVICE FUND
Beginning Balance	4,624,600	262,576
Sales	11,328,000	3,919,565
Interest/Other Income	95,300	111,908
Incoming Transfers	0	1,236,396
TOTAL REVENUE	16,047,900	5,530,445
EXPENDITURES		
Expenditures	11,421,800	5,267,869
Indirect Support	0	0
Outgoing Transfers	1,236,396	
Reserves	3,389,704	262,576
TOTAL EXPENDITURES/RESERVES	16,047,900	5,530,445
Projected Profit/Loss	0	0

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2013-2014 BUDGET TO 2014-2015 ADOPTED BUDGET

ENTERPRISE FUNDS (ABSO)						
	2013-2014		2013-2014		2014-2015	
	ADOPTED BUDGET \$	PCT TOTAL %	ADJUSTED BUDGET \$	PCT TOTAL %	ADOPTED BUDGET \$	PCT TOTAL %
1400 Crtfd Hourly Non-Clstrm	0	0.00	6,902	0.03	0	0.00
TOTAL CERTIFICATED SALARIES	0	0.00	6,902	0.03	0	0.00
2100 Contract Non-Classroom	2,525,398	11.74	2,573,468	10.61	2,544,763	11.79
2300 Hourly Non-Classroom	1,372,363	6.38	1,453,439	5.99	1,420,368	6.58
TOTAL NON-ACADEMIC SALARIES	3,897,761	18.11	4,026,907	16.60	3,965,131	18.38
3000 Employee Benefits	1,394,294	6.48	1,414,294	5.83	1,324,041	6.14
4000 Supplies & Materials	9,061,158	42.11	11,550,723	47.60	10,142,670	47.00
5000 Other Operating Expenses	1,147,831	5.33	1,303,231	5.37	1,098,827	5.09
6300 Capital Outlay	213,300	0.99	160,300	0.66	159,000	0.74
7300 Intra within ABSO	0	0.00	0	0.00	1,236,396	5.73
7900 Reserves	5,803,390	26.97	5,803,390	23.92	3,652,280	16.93
TOTAL NON SALARY ACCOUNTS	17,619,973	81.89	20,231,938	83.38	17,613,214	81.62
TOTAL BUDGET	21,517,734	100.00	24,265,747	100.00	21,578,345	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2014-2015 ADOPTED BUDGET

ENTERPRISE FUNDS						
	2012-2013	PCT	2013-2014	PCT	2014-2015	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%
1400 Crtfd Hourly Non-Clstrm	0	0.00	6,902	0.04		
2100 Contract Non-Classroom	2,273,300	15.07	2,339,854	14.77	2,544,763	11.79
2300 Hourly Non-Classroom	955,295	6.33	1,231,519	7.77	1,420,368	6.58
TOTAL NON-ACADEMIC SALARIES	3,228,595	21.40	3,571,373	22.54	3,965,131	18.38
3000 Employee Benefits	1,265,860	8.39	1,236,886	7.81	1,324,041	6.14
4000 Supplies & Materials	9,418,792	62.42	10,197,409	64.37	10,142,670	47.00
5000 Other Operating Expenses	666,964	4.42	794,695	5.02	1,098,827	5.09
6300 Capital Outlay	9,648	0.06	35,622	0.22	159,000	0.74
7300 Intrafund Transfers Out	500,000	3.31	0	0.00	1,236,396	5.73
7900 Reserves	0	0.00	0	0.00	3,652,280	16.93
TOTAL NON SALARY ACCOUNTS	11,861,264	78.60	12,264,612	77.41	17,613,214	81.62
TOTAL BUDGET	15,089,859	100.00	15,842,887	99.96	21,578,345	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ADOPTED BUDGET

ENTERPRISE FUNDS

BOOKSTORE		
	2013-2014 ACTUALS	2014-2015 ADOPTED
INCOME		
Beginning Balance	5,517,444	4,624,600
Bookstore Sales	11,317,200	11,328,000
Interest Income	16,186	95,300
Other Income	59,755	0
TOTAL INCOME	16,910,585	16,047,900
EXPENDITURES		
Cost of Sales	8,261,401	7,976,400
Classified Salaries	1,605,832	2,013,500
Employee Benefits	556,510	649,500
Supplies and Materials	38,447	97,000
Other Operating Expenses	297,034	589,900
Capital Outlay	18,717	95,500
Indirect Support		0
Transfer out		1,236,396
Reserves	5,517,444	3,389,704
Total Expenditures	16,295,385	16,047,900
Projected Income/Loss	615,200	0
TOTAL EXPENDITURES & NET INCOME	16,910,585	16,047,900

SAN DIEGO COMMUNITY COLLEGE DISTRICT

**2014-2015 ADOPTED BUDGET
ENTERPRISE FUNDS**

FOOD SERVICE		
	2013-2014 ACTUALS	2014-2015 ADOPTED
INCOME	FOOD SERVICE	FOOD SERVICE
Beginning Balance	641,132	262,576
Food Service Sales	3,660,672	3,919,565
Interest Income	2,612	0
Other Income	1,244	111,908
Incoming Transfers	1,000,000	1,236,396
TOTAL INCOME	5,305,660	5,530,445
EXPENDITURES		
Cost of Sales	1,863,173	2,036,170
Classified Salaries	1,972,443	1,951,631
Employee Benefits	680,376	674,541
Supplies and Materials	34,389	33,100
Other Operating Expenses	497,661	508,927
Capital Outlay	16,904	63,500
Reserves	641,132	262,576
Total Expenditures	5,706,078	5,530,445
Projected Income/Loss	(400,418)	0
TOTAL EXPENDITURES & NET INCOME	5,305,660	5,530,445

RESOLUTIONS

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

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

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

WHEREAS, the Board of Trustees of the San Diego Community College District wishes to grant Business and Technology Services the authority to make ongoing transfers between any expenditure classifications to accommodate program needs and also to permit the payment of obligations of the District incurred in fiscal year 2014-2015 for all funds with the exception of General Fund Unrestricted.

WHEREAS, this transfer authority, with the requirement to maintain a record of activity, was granted to Business and Technology Services in fiscal year 2013-2014 and similar authority is requested for fiscal year 2014-2015 to be effective upon the adoption of the Adopted Budget through June 30, 2015.

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 cost to District.

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

PASSED AND ADOPTED by the Board of Trustees of the San Diego Community College District, the 11th day of September 2014 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
2014-15

DISTRICT NAME: **SAN DIEGO COMMUNITY COLLEGE DISTRICT**
DATE: **SEPTEMBER 11, 2014**

I. **2014-15 APPROPRIATIONS LIMIT:**

A.	2013-14 Appropriations Limit		<u>\$222,866,527</u>
B.	2014-15 Price Factor: 0.9977		
C.	Population factor:		
	1. 2012-13 Second Period Actual FTES	<u>39,258</u>	
	2. 2013-14 Second Period Actual FTES	<u>42,076</u>	
	3. 2014-15 Population change factor	<u>1.0718</u>	
	(line C.2. divided by line C.1.)		
D.	2013-14 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		<u>\$238,318,946</u>
E.	Adjustments to increase limit:		
	1. Transfers in of financial responsibility	\$ N/A	
	2. Temporary voter approved increases	_____	
	3. Total adjustments - increase		_____
	Sub-Total		\$.....
F.	Adjustments to decrease limit:		
	1. Transfers out of financial responsibility	\$	
	2. Lapses of voter approved increases	_____	
	3. Total adjustments - decrease		<u><.....></u>
G.	2014-15 Appropriations Limit		<u>\$238,318,946</u>

II. **2014-15 APPROPRIATIONS SUBJECT TO LIMIT:**

A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u>\$96,437,098</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		
C.	Local Property taxes		<u>89,792,671</u>
D.	Estimated excess Debt Service taxes	
E.	Estimated Parcel taxes, Square Foot taxes, etc.	
F.	Interest on proceeds of taxes		<u>200,000</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u><.....></u>
H.	2014-15 Appropriations Subject to Limit		<u>\$186,429,769</u>