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SAN DIEGO  
COMMUNITY COLLEGE  
DISTRICT

SAN DIEGO  
CITY COLLEGE

SAN DIEGO  
MESA COLLEGE

SAN DIEGO  
MIRAMAR  
COLLEGE

SAN DIEGO  
CONTINUING  
EDUCATION



2017-2018 ADOPTED BUDGET

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



## SAN DIEGO COMMUNITY COLLEGE DISTRICT

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### ADMINISTRATION

DR. CONSTANCE M. CARROLL  
Chancellor

District Office  
3375 Camino del Rio South  
San Diego, CA 92108

### COLLEGE ADMINISTRATORS

Dr. Ricky Shabazz  
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1313 Park Boulevard, San Diego, CA 92101

Dr. Pamela T. Luster  
President, Mesa College  
7250 Mesa College Drive, San Diego, CA 92111

Dr. Patricia Hsieh  
President, Miramar College  
10440 Black Mountain Road, San Diego, CA 92126

Dr. Carlos O. Turner Cortez  
President, Continuing Education  
4343 Ocean View Blvd., San Diego, CA 92113

### DISTRICT OFFICE ADMINISTRATORS

Dr. Bonnie Ann Dowd  
Executive Vice Chancellor,  
Business and Technology Services

Dr. Lynn Neault  
Vice Chancellor,  
Student Services

Dr. Stephanie Bulger  
Vice Chancellor,  
Instructional Services

Christopher Manis  
Vice Chancellor,  
Facilities Management

Will Surbrook  
Vice Chancellor,  
Human Resources

## 2017-2018 BUDGET PLANNING & DEVELOPMENT COUNCIL

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Budget Supervisor | Business and Technology Services, District Office

Vacant  
Manager, Fiscal Services | Business and Technology Services, District Office

Charles W. Rogers  
Controller | Business and Technology Services, District Office

Bonnie Ann Dowd, Chair  
Executive Vice Chancellor | Business and Technology Services, District Office

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# SAN DIEGO COMMUNITY COLLEGE DISTRICT

3375 Camino del Rio South

San Diego, California 92108-3883

619-388-6500

CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

*Office of the Chancellor*  
619-388-6957

September 14, 2017

## CHANCELLOR'S MESSAGE

The San Diego Community College District's 2017-18 Adopted Budget is a balanced budget. It was developed through a collaborative process, which began with a 2017-18 Preliminary Budget in April, followed by a 2017-18 Tentative Budget in June. The state requires governing board approval of a tentative and adopted budget each year. However, in the interest of ensuring complete transparency, the San Diego Community College District also prepares a preliminary budget in early spring after the release of the governor's initial state budget proposal. All three budget development processes are widely communicated and involve the Board of Trustees; the Chancellor and Chancellor's Cabinet; the District's Budget Planning and Development Council; the District Governance Council; and other individuals and groups representing the administration, faculty, staff, and student leadership of the Colleges, Continuing Education, and the District Office.

The California Budget for 2017-18, which was signed into law on June 27, 2017, continues to support the state's "Rainy Day Fund," adding \$1.8 billion to the Proposition 2 Budget Stabilization Account, bringing the total balance to \$8.5 billion or 66% of its Constitutional target. Most of the additional spending added after the Governor's May Revision is one-time in nature, which avoids incurring permanent funding obligations. Proposition 98 funding for K-12 and community colleges was \$56.6 billion in 2007-08 and was reduced to \$47.3 billion in 2011-12. However, because of the support of taxpayers throughout the state, funding has grown by 58% over the past six years. The state budget for 2017-18 once again demonstrates the state legislature's and Governor Brown's commitment to community colleges.

The state budget includes \$150 million in one-time Proposition 98 general funding for community colleges to develop and implement "guided pathways" programs, which are integrated, institution-wide approaches that are focused on student success. Guided pathways programs are anticipated to serve as a framework for colleges to better organize existing student support programs and strategically use existing funding in support of student success. The state's budget also provides funding for technology to expand the number of online courses and provide student support services to students taking online courses. Another major focus of the state budget is to provide additional funding for grants, up to \$2,000 each, to community college students who demonstrate financial need, enroll in 15 or more credit units per semester, complete an educational plan, and meet other grant criteria.

The state's 2017-18 budget is a balanced budget. However, as in recent years, it remains precariously balanced due to numerous ongoing uncertainties related to global, national, and state economic conditions. It also may be affected by the need to address hundreds of billions of dollars in liabilities for deferred maintenance for aging infrastructure, retiree health care benefits for state employees, and other future pension benefits and revenue uncertainties. These are critical issues, which will continue to be addressed as a result of the passage of Proposition 55 in November 2016, which provided a twelve-year extension of the temporary tax on personal income tax earnings of \$250,000 or more as first enacted in 2012 under Proposition 30. Half of the funding from personal income tax will go to schools and community colleges with the remaining funds supporting state Medi-Cal costs and addressing state debt.



The District's Adopted Budget for 2017-18 of \$726.8 million consists of \$434.9 million in general unrestricted and restricted funds and \$291.9 million in other general funds, representing a \$64.6 million decrease in all funds as compared to 2016-17. The District's General Fund (unrestricted and restricted) decreased by \$11.8 million primarily due to a decline in restricted revenues pending notification of grant awards. Other funds decreased by \$52.8 million mainly due to a \$47 million decrease in Propositions S and N funds as a result of the completion of capital construction projects throughout the District.

General fund unrestricted apportionment revenue increased by \$5.7 million for a total of \$248.7 million or 87% of total general fund unrestricted revenue. This is in part due to increases in the base allocation and the state cost-of-living adjustment (COLA) of 1.56%, to offset ever-increasing operating costs, and an increase to the District's FTES (full-time-equivalent students) and base apportionment funding. The additional state apportionment FTES funding will allow the District to serve approximately 450 more FTES, which could result in up to 2,000 additional students being served in 2017-18 at City, Mesa, and Miramar colleges, and Continuing Education as compared to the 2016-17 Adopted Budget. In addition, the District anticipates receiving state funding of \$3.5 million for the state's Strong Workforce Initiative to continue to support Career and Technical Education course offerings at the District. The District's 2017-18 Budget also includes \$2.9 million in one-time state funding for the replacement of instructional equipment and scheduled maintenance for improvements to existing District facilities, and \$1.5 million for energy efficiency projects upon approval of the projects by the State Chancellor's office.

The District remains fiscally sound, continuing to maintain the highest Standard and Poor's and Moody's bond ratings given to community colleges in support of the sale of bonds to complete the District's capital construction program as approved by its local taxpayers for facilities improvements throughout the District. The District's 2017-18 Budget reflects a decrease of \$47 million in the Propositions S and N budgets due to bond proceeds being spent for various construction projects started and completed in 2016-17. The District has made great progress in completing all of the construction projects identified in the District's Facilities Master Plan and authorized under Proposition S, General Obligation Bonds, 2002 Election, and Proposition N, General Obligation Bonds, 2006 Election. The vast majority of construction projects, currently in progress or completed, are LEED-certified, sustainable buildings, which provide state-of-the-art equipment to allow the District to serve student demand by increasing class offerings, services to support student success, and containment of ever-increasing utility costs.

I am extremely pleased with what has been accomplished throughout the District in response to community needs. I am pleased that the governor and state legislators continue to recognize the importance of community colleges to our state's economic well-being. It is also encouraging to see the state's economy continue to improve. Therefore, I am pleased to recommend the approval of the 2017-18 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 also 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

## 2017-18 San Diego Community College District Adopted Budget

### Budget Parameters and Priorities

The Board of Trustees is committed to maintaining the on-going fiscal stability of SDCCD by meeting the State Chancellor's Office fiscal monitoring requirements and Title 5 regulations related to principles of sound fiscal management. The District's on-going fiscal stability is essential to assure achievement of the mission of SDCCD. The District's core mission and function is that of student learning and success; therefore, fiscal and budget related decisions for the District's 2017-18 Adopted Budget have been made with this core mission in mind and to provide the Colleges, Continuing Education, District Support Services, and District Office Divisions with adequate budget as funded by the state in support of planning efforts and all internal and external contractual obligations.

The District allocates available resources based upon funding provided from the state for FTES (full-time-equivalent students) enrollment, base apportionment allocation to each district by size of and number of colleges, and the number of approved education centers as a multi-college district in its annual budget development process. The state's projected apportionment revenue based upon FTES assigned to the District along with any potential growth FTES is used to determine the District's FTES target in any given budget year, which is then allocated based upon each institution's FTES targets converted to FTEF (full-time-equivalent-faculty) in order to achieve the state and District's FTES targets in any given budget year.

The FTEF funding represents the primary source of revenue to San Diego City, Mesa and Miramar colleges and San Diego Continuing Education to cover contract and adjunct faculty compensation costs. In addition, all contract staff is included in each institutions budget allocation; as well, as provided funding based upon FTES targets for discretionary costs. Each of the colleges and Continuing Education are responsible to develop their institution's annual budget based upon the state dollars that have been allocated to each of them in support of achieving each institution's strategic planning goals and objectives.

It is the intent of the District to not engage in deficit spending and as such, budgets are developed on the basis of realistic projected annual revenues and related anticipated expenditures. However, because state revenues are not known until after the budget year has ended, the Board of Trustees may consider using a portion or all of a prior year's ending fund balance, which becomes the current fiscal year's beginning fund balance, to fund expenditures that are consistent with the mission, goals and objectives of the District to ensure a balanced budget.

### FTES Targets Used to Develop the Budget

The FY 2016-17 Apportionment Attendance Report (also referred to as the 320 Report) was filed with the State Chancellor's office in July 2017 stating the District's actual credit FTES as 34,976 and Non-credit FTES (CDCP and regular) as 8,594 for a total of 43,570 FTES. The District's Base FTES for FY 2016-17 was 43,286, which resulted in the District serving and anticipating earning growth revenue from the state for 284 FTES when the FY 2016-17 Recalculated Principal Apportionment report is published by the State Chancellor's office in spring 2018.

Each budget year, the prior year’s actual FTES determines the base FTES for the subsequent fiscal year. Hence, the District’s projected base FTES for FY 2017-18 is assumed to be 43,570 FTES with the District potentially eligible to earn and be funded for an additional 390 FTES in access/growth funding for a total actual FTES of 43,962. Because all districts are eligible to earn and be funded for any unclaimed system growth the District targets its FTES in any given fiscal year in excess of the base FTES plus constrained growth. Therefore, the District’s FTES target for FY 2017-18 has been established at 44,227 FTES and is broken down as credit, CDCP (Career Development, College Preparation) non-credit and “regular” non-credit at the funding rate listed as follows:

	<u>FTES Targets</u>	<u>FTES Funded Rate</u>
Credit FTES	35,704	\$5,072.11
CDCP Non-Credit FTES	2,089	\$5,072.11
Non-Credit FTES	<u>6,434</u>	\$3,050.00
Total FTES Target	44,227	

**Budget Assumptions Used to Develop the Budget**

- Cost of Living (COLA) of 1.56% or a \$3.7 million increase in revenue representing the District’s share of the \$97 million identified in the state budget.
- Access/Growth revenue constrained for the District at 0.9% or \$2.4 million in earned and funded FTES representing the District’s share of the state’s 1.0% growth of \$57.8 million.
- Base Apportionment increase of \$6.6 million to the District of the \$183.6 million base apportionment increase in the state budget to address increasing operating costs including CalSTRS/PERS employer contribution rate increases anticipated through 2020-21.
- Physical Plant and Instructional Support funding of \$2.9 million representing the District’s share of the \$76.9 million in the state budget.
- State Energy Efficiency funding under Proposition 39 is projected to be \$1.5 million of the \$46.5 million statewide.
- Mandated claims option of \$28 per FTES is anticipated to provide \$1.2 million to the District in lieu of actually submitting claims for various mandated programs.
- Per FTES discretionary rate increase for the three colleges from \$90 to \$100 per FTES to support campus operations.
- Compensation changes related to class, step advances and other statutory and fringe benefit costs have been anticipated in accordance with RAF agreements.
- All non-discretionary (e.g., utilities, insurance, maintenance contracts, etc.) Districtwide and General Support Service operating costs have been projected and budgeted accordingly.
- General Fund Unrestricted ending fund balance from FY 2016-17 and other set-asides and reserves will be used to offset any structural budget deficits.

The FY 2017-18 Adopted Budget presented herewith to the Board of Trustees for approval provides a balanced budget as required by law using a portion of FY 2016-17 ending fund balance. In the sections to follow in this summary, some high-level information is being provided with further details included throughout the Adopted Budget book.



### General Fund Unrestricted Revenue

Generally speaking, budget deficits are a direct result of conservative revenue and anticipated expense projections. State apportionment revenue earned and funded is dependent upon the FTES earnings of all 72 community college districts. A district's final apportionment revenue for any fiscal year is unknown until approximately seven months after a fiscal year ends. Therefore, significant risk exists if budgeted revenues are over estimated and then unrealized. A fiscally sound approach for budgeting revenue is to avoid overestimating revenue.

As previously noted, revenue for FY 2017-18 has been projected based upon the FTES target of 44,227; estimates of increases to apportionment revenue for base and growth to the District. In addition, other revenue has been projected based upon trends identified in the prior fiscal year's actual revenue earned and received.

Following is a comparison of revenue by source in the Unrestricted General Fund, including the Board Designated CalSTRS/PERS reserve, for FY 2016-17 as compared to the projected revenues for the FY 2017-18 Adopted Budget:

Revenues	2016-17 Budget	2017-18 Budget	Change Over/(Under)
Apportionment	\$ 236,033,390	\$ 242,050,004	\$ 6,016,614
Base Allocation	2,919,490	6,596,708	3,677,218
Lottery	6,399,360	6,457,142	57,782
Mandated Cost Reimbursement	1,244,320	1,238,356	(5,964)
Enrollment Fee	521,727	503,742	(17,985)
Apprenticeship	558,590	255,000	(303,590)
Interest	400,000	500,000	100,000
Non-Residential Tuition	5,400,000	5,400,000	-
Student Fees	206,000	206,000	-
Other Local Revenue	1,000,000	600,000	(400,000)
Intra-fund Transfer from Restricted	18,131,766	21,367,509	3,235,743
One-Time Mandated Cost	3,992,261	-	(3,992,261)
Beginning Balance	34,906,804	25,388,781	(9,518,023)
<b>Total</b>	<b>\$ 311,713,708</b>	<b>\$ 310,563,242</b>	<b>\$ (1,150,466)</b>

The Sources and Uses of the Beginning Fund Balance for FY 2017-18 consist of the following:

**2017-18 Unrestricted Beginning Fund Balance** \$ 25,388,781

**Total One-Time Revenue:** \$ 25,388,781

#### Uses of Beginning Fund Balance:

To Balance GFU Continuous Operating Budget	3,305,597
Prior Year Encumbrances-Colleges and CE	81,814
Carry over One Time Ending Balance Funds-College and CE	1,038,889
Districtwide One Time Funding	1,713,955
Board Designated CalSTRS/PERS Reserve (as of June 2017)	19,248,526
<b>Total</b>	<b>\$ 25,388,781</b>

### General Fund Unrestricted Expenditures

Budgeted expenses are projected based upon what is known at the beginning of a fiscal year; therefore, expenses are subject to change as a year progresses and actual expenses are incurred. A fiscally sound approach for budgeting expenses is to estimate costs to include a limited amount of built-in excess. This type of budgeting approach with regard to revenues and expenses may result in a structural budget gap. However, by year-end any structural budget gap will likely completely disappear or be significantly reduced as a result of unexpended operating costs or receipt of additional revenues when final apportionment revenue is provided by the state.

When a fiscal year is closed and actual revenue and expenses have been finalized, the resulting ending fund balance carries forward and becomes the beginning fund balance for the subsequent fiscal year. Through the District's utilization of its Unrestricted General Fund balance, other reserves, and set-asides, which are all closely monitored, the District will continue to remain fiscally sound and able to support student demand throughout the District.

Following is a comparison of expenditures by type of expense category in the Unrestricted General Fund, including the Board Designated CalSTRS/PERS Reserve, for FY 2016-17 as compared to the projected expenditures for the FY 2017-18 Adopted Budget:

<b>Expenditures</b>	<b>2016-17 Budget</b>	<b>2017-18 Budget</b>	<b>Change Over/(Under)</b>
Academic Salaries	\$ 110,876,692	\$ 107,983,398	\$ (2,893,294)
Classified Salaries	61,143,494	64,771,812	3,628,318
Benefits	57,349,428	65,383,719	8,034,291
Supplies & Materials	4,595,843	4,277,919	(317,924)
Other Operating Expense	24,480,939	24,788,713	307,774
Capital Outlay	4,225,732	3,058,285	(1,167,447)
Other Outgoing	3,658,298	3,578,527	(79,771)
Set-asides	45,383,282	36,720,869	(8,662,413)
<b>Total</b>	<b>\$ 311,713,708</b>	<b>\$ 310,563,242</b>	<b>\$ (1,150,466)</b>

The Sources and Uses of the Projected Ending Fund Balance for FY 2017-18 consist of the following:

**2017-18 Projected Ending Fund Balance and Uses** \$ 36,720,869

**Committed Set-asides:** \$ 36,720,869

**Uses of Ending Fund Balance:**

Set-aside to fill vacant classroom positions at campuses	5,025,570
Set-aside for COLA (RAF)	3,146,833
Set-aside for Base Allocation Increase (RAF)	5,607,202
Mandated Cost Option	1,238,356
Set-aside for various one-time and continuous costs	1,889,614
Set-aside for CAM discretionary adjustment for colleges	368,232
Apprenticeship (Reserve)	196,536
Board Designated CalSTRS/PERSreserve (as of June 2017)	<u>19,248,526</u>
<b>Total</b>	<b><u>\$ 36,720,869</u></b>

## Long-Term Obligations

A budget is an annual authorization to spend within an anticipated level of resources (i.e. revenues) received. A balanced budget ensures that the annual obligations will be addressed. However, it does not address long-term obligations. Therefore, in support of the District's commitment to remain fiscally stable and follow sound fiscal management, steps have and will continue to be taken to address obligations that will impact the District beyond any one single fiscal year's budget. Following are the two major long-term obligations of the District that will impact operations well beyond the FY 2017-18 Adopted Budget:

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

The District provides medical benefits to its retirees through the Kaiser HMO and four United Healthcare options as well as their Medicare equivalents for Medicare eligible retirees. Dental benefits are provided through Delta Dental. The District's share of retiree premium depends on classification, age, years of service and the applicable cap, which is equal to the Kaiser HMO active composite rate in a fiscal year. In order to receive the post-employment medical benefits, the employee must be eligible to retire from the applicable retirement system (CalPERS or CalSTRS). The District offered lifetime benefits to management employees up until April 1989, when the benefit was discontinued. Lifetime benefits are provided only to employees in a management position prior to the 1989 cutoff date. Currently there is one active management employee at the District eligible for lifetime benefits.

Under GASB 43 and 45, the District was required to obtain actuarial valuations of its retiree health benefits program at least once every two years. The latest actuarial liability for current and future retirees, as of July 1, 2015, is \$34,601,454, which represents the present value of all benefits expected to be paid by the District for its current and future retirees. The District is currently going through its bi-annual GASB 45 actuarial valuation of the District's retiree health insurance program.

On June 26, 2006, the District contributed \$11 million to the Community College League of California – Joint Powers Authority (CCLC-JPA) and has adopted a goal of fully funding the plan by allowing the funds to grow with interest until it is sufficient to pay all future retiree benefit obligations. As of June 30, 2017 the value of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) has grown to \$18,970,480.

- **District's Pension Obligations**

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

Any change to the CalSTRS costs paid by the state, employee, and employers may only be done by legislative action. AB1469, which passed in 2013, provided the CalSTRS Board with the authority to increase the employer contribution rate of 8.25% for employees covered under STRS to 19.10% over the next seven years. Each year beginning in FY 2013-14, the employer contribution rate will increase until arriving at the 19.10% in FY 2020-21. The CalSTRS employer contribution rate of 8.25% in FY2013-14 is 14.43% in FY2017-18 resulting in a \$1.6 million expense increase based upon the FY2013-14 benchmark year's salaries.

Conversely, the CalPERS Board has complete authority to adjust its contribution rates annually, which it did in 2014 and again in 2017. The CalPERS employer contribution rate in FY 2013-14 was 11.44% and is anticipated to increase to 20.40% by FY 2019-20. For FY 2017-18, the contribution rate is 16.60% resulting in a \$2.1 million expense increase for the CalPERS employer contributions required to fund the long-term obligation based upon FY2013-14 salaries.

The employer contribution rates for CalSTRS and CalPERS that the District will be responsible for by FY 2020-21 is \$29 million a year, which will be more than double what the District's expenses for CalSTRS and CalPERS were in FY 2013-14.

At its January 2016 meeting, the District's Board of Trustees established a "Designated CalSTRS and CalPERS Board Reserve" to assist with addressing the employer contribution rate increases projected through FY 2020-21. Working with collective bargaining and meet and confer employee units, resources were identified and placed into the Board Designated Reserve account. The balance in the Designated CalSTRS and CalPERS Board Reserve as of June 30, 2017 is \$19,248,526.

### **Future Budget Development Considerations**

- **Internal**

Future Prop S and N continuous operating costs will impact annual budgets. The District has made a sound fiscal management decision by entering into long-term (in most cases 99 years) lease agreements for property no longer being used by the District. The annual lease revenues to be received by the District in FY 2017-18 are projected at \$1 million, which will assist with offsetting the increased maintenance and operation costs associated with the capital construction projects under Proposition S and Proposition N that have been underway at the District since 2002.

Until PeopleSoft is fully implemented in FY 2018-19, the District will continue to incur costs for its new ERP PeopleSoft system along with its legacy systems, ISIS and SAM, that support instruction and student service administrative operations, which are currently projected at \$2.7 million for annual license and maintenance fees.

- **External**

All 72 districts are dependent upon the economic conditions of the state and the nation along with any uncertainties that may arise due to changes in state or federal policy or implementation of policies, which could impact the state's budget in either direction – by hundreds of millions or even billions of dollars. California's long-term funding plans and revenues are always subject to revision, which makes it difficult for districts to do long-term planning.

Governor Brown continues to urge restraint at the college/district level and recommends a focus on long-term obligations such as OPEB (Other Post-Employment Benefits) and the projected increases to the employer contribution rates to fund CalSTRS and CalPERS pension obligations. The Governor continues to urge fiscal restraint and advises all districts and state agencies to prepare for the next recession, which he believes is long overdue and would result in a mild economic downturn, and possibly a big stock market decline. Some believe the next recession might begin to occur near the middle of 2018. The Governor estimates that even a moderate recession could drop State revenue by \$55 billion.

## DISTRICT BUDGET ALL FUNDS

The District's 2017-2018 Adopted Budget of \$727 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The 2017-2018 Adopted Budget is approximately \$64.7 million less than the 2016-2017 Adopted Budget. This is due to a net decrease of \$11.8 million in the General Fund combined with a net decrease of \$52.9 in the Other Funds. The Other Funds decreases consist of reductions of \$ 3.8 in the Capital Project Fund, \$ 4.7 in the Student Financial Aid Fund, \$47.0 million in the Proposition S and N Funds, \$1.8 in the Enterprise Funds offset by increases of \$2.8 in the Internal Services Fund and \$1.6 in the Retiree Benefit Trust Fund. It should be noted that included in the Restricted Funds are only those programs that have been identified for continued funding in 2017-2018. Since many letters of commitment and subsequent awards are not going to be received until later in the budget year, it may be anticipated that this category of funding will continue to change as the 2017-2018 year progresses. The table below provides a summary of these funds in comparison with the 2016-2017 Adopted Budget.

	2016-17 Total Budget Adopted	2017-18 Total Budget Adopted	Changes Over\Under
<b>General Funds</b>			
General Fund Unrestricted	311,713,708	310,563,242	(1,150,466)
General Fund Restricted	135,069,130	124,408,032	(10,661,098)
<b>Total General Funds</b>	<b>446,782,838</b>	<b>434,971,274</b>	<b>(11,811,564)</b>
<b>Other Funds</b>			
Child Development Fund	2,057,573	2,065,327	7,754
Other Special Revenue Fund	1,724,982	1,883,932	158,950
Capital Outlay Projects Fund	38,530,262	34,746,709	(3,783,553)
Associated Students	411,479	409,653	(1,826)
Student Financial Aid	73,459,216	68,711,034	(4,748,182)
Trust and Agency	2,307,959	2,347,005	39,046
Student Representation Fee	253,030	227,313	(25,717)
Scholarship/Loan	66,919	76,681	9,762
Internal Services	12,209,032	15,025,228	2,816,196
Proposition S Fund	23,958,322	17,714,649	(6,243,673)
Proposition N Fund	153,178,733	112,357,688	(40,821,045)
Enterprise Funds	19,175,593	17,293,114	(1,882,479)
Retiree Benefit Trust	17,364,746	18,970,480	1,605,734
<b>Total Other Funds</b>	<b>344,697,846</b>	<b>291,828,813</b>	<b>(52,869,033)</b>
<b>Grand Totals</b>	<b>791,480,684</b>	<b>726,800,087</b>	<b>(64,680,597)</b>



## SUMMARY OF TOTAL DISTRICT BUDGET

	General Fund Unrestricted	General Fund Restricted	Child Development Fund	Special Revenue Fund	Capital Outlay Projects Fund	Trust and Agency	Student Representation Fee	Scholarship/ Loan	Retiree Benefit Trust	Associated Students	Student Financial Aid	Internal Services	Proposition S Fund	Proposition N Fund	Enterprise Funds	Total Budget
<b>Income</b>																
Beginning Fund Balance	25,388,781	52,425,065	1,042,095	1,177,932	21,930,400	1,361,563	167,313	64,681	18,970,480	275,229	0	11,567,255	17,545,168	111,330,593	0	<b>263,246,555</b>
Revenue	263,806,952	65,969,872	898,232	706,000	12,036,977	985,442	60,000	12,000	0	22,235	68,711,034	3,450,298	169,481	1,027,095	17,154,788	<b>435,010,406</b>
Incoming Transfers	21,367,509	6,013,095	125,000	0	779,332	0	0	0	0	112,189	0	7,675	0	0	138,326	<b>28,543,126</b>
<b>Income Total</b>	<b>310,563,242</b>	<b>124,408,032</b>	<b>2,065,327</b>	<b>1,883,932</b>	<b>34,746,709</b>	<b>2,347,005</b>	<b>227,313</b>	<b>76,681</b>	<b>18,970,480</b>	<b>409,653</b>	<b>68,711,034</b>	<b>15,025,228</b>	<b>17,714,649</b>	<b>112,357,688</b>	<b>17,293,114</b>	<b>726,800,087</b>
<b>Appropriations</b>																
Expenditures	270,568,736	91,148,134	1,970,890	1,883,932	34,409,052	1,438,822	157,454	21,207	1,000	212,905	68,655,293	43,465,197	16,558,944	111,357,688	17,293,114	<b>659,142,368</b>
Contingencies	36,415,979	8,783,134	0	0	0	908,183	69,859	55,474	18,969,480	196,748	0	-28,439,969	1,155,705	1,000,000	0	<b>39,114,593</b>
Outgoing Transfers	3,578,527	24,476,764	94,437	0	337,657	0	0	0	0	0	55,741	0	0	0	0	<b>28,543,126</b>
<b>Total Appropriations</b>	<b>310,563,242</b>	<b>124,408,032</b>	<b>2,065,327</b>	<b>1,883,932</b>	<b>34,746,709</b>	<b>2,347,005</b>	<b>227,313</b>	<b>76,681</b>	<b>18,970,480</b>	<b>409,653</b>	<b>68,711,034</b>	<b>15,025,228</b>	<b>17,714,649</b>	<b>112,357,688</b>	<b>17,293,114</b>	<b>726,800,087</b>

## INTERFUND/INTRAFUND TRANSFERS

Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Unrestricted	21,367,509	General Fund Restricted	Transfer from Reserve
General Fund Restricted	3,223,663	General Fund Unrestricted	See Detail on Page 3
General Fund Restricted	2,667,580	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	55,741	Student Financial Aid	Administrative Allowance
General Fund Restricted	69,437	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	441,675	General Fund Restricted	Maint., Emergency repairs & Campus Minor Improv.
Capital Projects Fund	337,657	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	112,189	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
<b>Total Transfers</b>	<b>28,543,126</b>		

## GENERAL FUND UNRESTRICTED

The 2017-18 General Fund Unrestricted budget accounts for all the assets and resources used for financing the general operations of the District (instruction, administration, student services, maintenance and operations, etc.) in fiscal year 2017-18.

This fund accounts for any matching contributions required for categorical programs. Transactions for all authorized purposes other than those to be specifically captured under other funds are recorded in General Fund Unrestricted.

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

## GENERAL FUND UNRESTRICTED REVENUES

### COMPARISON OF 2016-2017 TO 2017-2018 ADOPTED BUDGET REVENUE

Revenue Source	2016-2017 Adopted Budget	2017-2018 Adopted Budget	Changes Over/ (Under)
<b>Apportionment</b>			
Basic Allocation	\$ 18,006,467	\$ 18,249,256	\$ 242,789
Credit FTES	179,619,869	181,095,744	1,475,875
CDCP FTES	31,829,419	32,631,786	802,367
Non-Credit FTES	6,577,635	6,371,061	(206,574)
<b>Total Base</b>	<b>236,033,390</b>	<b>238,347,847</b>	<b>2,314,457</b>
Base Increase	2,919,490	6,596,708	3,677,218
COLA	0	3,702,157	3,702,157
One-Time Mandated Cost	3,992,261	0	(3,992,261)
<b>Sub Total</b>	<b>242,945,141</b>	<b>248,646,712</b>	<b>5,701,571</b>
Lottery	6,399,360	6,457,142	57,782
Mandated Cost Reimbursement	1,244,320	1,238,356	(5,964)
Interest Revenue	400,000	500,000	100,000
Enrollment Fee (2% Waiver)	521,727	503,742	(17,985)
Non-Resident Tuition	5,400,000	5,400,000	0
Student Fees	206,000	206,000	0
Apprenticeship Allowance	558,590	255,000	(303,590)
Other Local Revenue	1,000,000	600,000	(400,000)
Intrafund from Restricted	18,131,766	21,367,509	3,235,743
<b>Total Revenue</b>	<b>276,806,904</b>	<b>285,174,461</b>	<b>8,367,557</b>
Beginning Balance	34,906,804	25,388,781	(9,518,023)
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>\$ 311,713,708</b>	<b>\$ 310,563,242</b>	<b>\$ (1,150,466)</b>

GENERAL FUND  
UNRESTRICTED  
REVENUES

## GENERAL FUND UNRESTRICTED

### INTER AND INTRA FUND TRANSFERS

INTRAFUND TRANSFERS		INTERFUND TRANSFERS	
<b>Outgoing Transfer to General Fund Restricted:</b>		<b>Outgoing Transfers to Other Funds:</b>	
Federal Work Study	\$ 57,610	Child Development	\$ 100,000
Districtwide Co-curricular	2,309,119	Internal Services / Sports Ins.	7,675
Hourglass Park - Miramar	250,656	District Support Assoc. Students (1 & 2)	112,189
Hourglass Field House	275,688	Other Enterprise Fund (KSDS)	135,000
Hazardous Materials	142,500		
Hourglass Pool-Miramar	188,090		
<b>Total Intrafund Transfer Out</b>	<b>\$ 3,223,663</b>	<b>Total Interfund Transfer Out</b>	<b>\$ 354,864</b>

(1) I.D. Card - City College = \$18,789 - Mesa College = \$27,123 - Miramar College = \$15,338- Continuing Ed. = \$0  
 (2) Vending - City College = \$14,092 - Mesa College = \$30,343 - Miramar College = \$11,504 - Continuing Ed = \$5,000

GENERAL FUND  
UNRESTRICTED  
INTER/INTRAFUND



## GENERAL FUND UNRESTRICTED

## COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

## TOTAL GENERAL FUND UNRESTRICTED

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	40,219,922	14.00	44,497,908	14.28	41,517,966	13.34
Contract Non-Classroom	18,195,820	6.34	21,713,676	6.97	21,834,260	7.01
Hourly Classroom	36,868,167	12.84	42,788,459	13.73	43,083,635	13.84
Hourly Non-Classroom	1,339,001	0.47	1,824,725	0.59	1,547,537	0.50
<b>TOTAL ACADEMIC SALARIES</b>	<b>96,622,910</b>	<b>33.64</b>	<b>110,824,768</b>	<b>35.55</b>	<b>107,983,398</b>	<b>34.69</b>
Contract Non-Classroom	45,739,327	15.93	51,207,957	16.43	54,825,559	17.61
Contract Classroom	5,961,432	2.08	6,945,297	2.23	7,049,644	2.26
Hourly Non-Classroom	1,595,435	0.56	1,703,752	0.55	1,677,575	0.54
Hourly Classroom	1,442,792	0.50	1,338,412	0.43	1,219,034	0.39
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>54,738,986</b>	<b>19.06</b>	<b>61,195,418</b>	<b>19.63</b>	<b>64,771,812</b>	<b>20.81</b>
Employee Benefits	49,436,757	17.21	57,349,428	18.40	65,383,719	21.00
Supplies and Materials	4,342,189	1.51	4,595,843	1.47	4,277,919	1.37
Other Operating Expenses	23,833,733	8.30	24,480,939	7.85	24,778,713	8.19
Capital Outlay	4,359,706	1.52	4,225,732	1.36	3,068,285	0.99
Intrafund Transfers Out	3,651,215	1.27	3,300,830	1.06	3,223,663	1.04
Interfund Transfers Out	234,972	0.08	357,468	0.11	354,864	0.11
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
Reserves	49,981,796	17.40	45,381,982	14.56	36,719,569	11.80
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>135,841,668</b>	<b>47.3</b>	<b>139,693,522</b>	<b>44.81</b>	<b>137,808,032</b>	<b>44.5</b>
<b>TOTAL BUDGET</b>	<b>287,203,564</b>	<b>100</b>	<b>311,713,708</b>	<b>100</b>	<b>310,563,242</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

### COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

## TOTAL GENERAL FUND UNRESTRICTED

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	43,198,102	17.20	44,257,648	15.84	41,517,966	13.37
Contract Non-Classroom	18,543,198	7.38	19,568,506	7.00	21,834,260	7.03
Hourly Classroom	41,916,984	16.69	47,654,003	17.05	42,568,595	13.71
Hourly Non-Classroom	1,571,741	0.63	1,875,691	0.67	1,547,537	0.50
<b>TOTAL ACADEMIC SALARIES</b>	<b>105,230,025</b>	<b>41.89</b>	<b>113,355,848</b>	<b>40.56</b>	<b>107,468,358</b>	<b>34.6</b>
Contract Non-Classroom	48,492,101	19.30	51,642,457	18.48	54,825,559	17.65
Contract Classroom	6,321,421	2.52	6,901,750	2.47	7,049,644	2.27
Hourly Non-Classroom	2,134,166	0.85	2,366,944	0.85	1,677,575	0.54
Hourly Classroom	1,369,850	0.55	1,511,808	0.54	1,219,034	0.39
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>58,317,537</b>	<b>23.21</b>	<b>62,422,959</b>	<b>22.33</b>	<b>64,771,812</b>	<b>20.86</b>
Employee Benefits	57,002,119	22.69	65,724,681	23.52	65,383,719	21.05
Supplies and Materials	3,029,767	1.21	3,186,996	1.14	4,277,919	1.38
Other Operating Expenses	20,225,285	8.05	21,255,079	7.61	25,597,343	8.24
Capital Outlay	3,488,815	1.39	6,283,840	2.25	3,068,285	0.99
Intrafund Transfers Out	3,691,315	1.47	7,034,582	2.52	3,223,663	1.04
Interfund Transfers Out	234,972	0.09	222,468	0.08	354,864	0.11
Student Financial Aid	1,170	0.00	1,300	0.00	1,300	0.00
Reserves	0	0.00	0	0	36,415,979	11.73
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>87,673,443</b>	<b>34.90</b>	<b>103,708,946</b>	<b>37.11</b>	<b>138,323,072</b>	<b>44.54</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>251,221,004</b>	<b>100</b>	<b>279,487,753</b>	<b>100</b>	<b>310,563,242</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

## CITY COLLEGE

	2015-16		2016-17		2017-18	
	Total Budget	PCT	Total Budget	PCT	Total Budget	PCT
	Adopted	Total	Adopted	Total	Adopted	Total
	\$	%	\$	%	\$	%
Contract Classroom	12,000,289	30.01	12,877,634	28.32	11,207,319	25.15
Contract Non-Classroom	4,245,751	10.62	5,147,511	11.32	4,701,966	10.55
Hourly Classroom	7,143,250	17.86	8,764,126	19.27	8,686,336	19.49
Hourly Non-Classroom	529,979	1.33	699,460	1.54	172,571	0.39
<b>TOTAL ACADEMIC SALARIES</b>	<b>23,919,269</b>	<b>59.81</b>	<b>27,488,731</b>	<b>60.45</b>	<b>24,768,192</b>	<b>55.58</b>
Contract Non-Classroom	5,274,252	13.19	6,069,544	13.35	6,161,345	13.83
Contract Classroom	1,405,900	3.52	1,554,971	3.42	1,618,663	3.63
Hourly Non-Classroom	393,873	0.98	341,314	0.75	272,100	0.61
Hourly Classroom	354,551	0.89	243,100	0.53	157,200	0.35
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>7,428,576</b>	<b>18.57</b>	<b>8,208,929</b>	<b>18.05</b>	<b>8,209,308</b>	<b>18.42</b>
Employee Benefits	7,804,576	19.52	8,820,628	19.40	10,624,365	23.84
Supplies and Materials	332,159	0.83	294,598	0.65	237,134	0.53
Other Operating Expenses	442,619	1.11	499,822	1.10	610,060	1.37
Capital Outlay	65,441	0.16	162,574	0.36	113,800	0.26
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>8,644,795</b>	<b>21.62</b>	<b>9,777,622</b>	<b>21.5</b>	<b>11,585,359</b>	<b>26</b>
<b>TOTAL BUDGET</b>	<b>39,992,640</b>	<b>100</b>	<b>45,475,282</b>	<b>100</b>	<b>44,562,859</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

## CITY COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	12,684,686	28.15	12,509,813	25.57	11,207,319	25.15
Contract Non-Classroom	4,256,601	9.45	4,330,709	8.85	4,701,966	10.55
Hourly Classroom	9,721,147	21.57	11,149,641	22.79	8,686,336	19.49
Hourly Non-Classroom	404,218	0.90	487,664	1.00	172,571	0.39
<b>TOTAL ACADEMIC SALARIES</b>	<b>27,066,651</b>	<b>60.06</b>	<b>28,477,827</b>	<b>58.22</b>	<b>24,768,192</b>	<b>55.58</b>
Contract Non-Classroom	5,256,585	11.66	5,847,253	11.95	6,161,345	13.83
Contract Classroom	1,457,171	3.23	1,613,200	3.30	1,618,663	3.63
Hourly Non-Classroom	440,184	0.98	576,376	1.18	272,100	0.61
Hourly Classroom	298,236	0.66	258,017	0.53	157,200	0.35
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>7,452,176</b>	<b>16.54</b>	<b>8,294,846</b>	<b>16.96</b>	<b>8,209,308</b>	<b>18.42</b>
Employee Benefits	9,975,004	22.13	11,454,353	23.42	10,624,365	23.84
Supplies and Materials	119,255	0.26	134,885	0.28	237,134	0.53
Other Operating Expenses	381,942	0.85	376,524	0.77	610,060	1.37
Capital Outlay	69,790	0.15	176,896	0.36	113,800	0.26
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>10,545,991</b>	<b>23.40</b>	<b>12,142,657</b>	<b>24.82</b>	<b>11,585,359</b>	<b>26</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>45,064,819</b>	<b>100</b>	<b>48,915,330</b>	<b>100</b>	<b>44,562,859</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET  
MESA COLLEGE

	2015-16		2016-17		2017-18	
	Total Budget	PCT	Total Budget	PCT	Total Budget	PCT
	Adopted	Total	Adopted	Total	Adopted	Total
	\$	%	\$	%	\$	%
Contract Classroom	16,835,657	28.60	18,217,918	27.77	17,110,546	26.66
Contract Non-Classroom	5,967,590	10.14	7,094,289	10.81	7,005,984	10.91
Hourly Classroom	12,806,908	21.75	13,233,935	20.17	12,743,772	19.85
Hourly Non-Classroom	373,676	0.63	530,276	0.81	585,428	0.91
<b>TOTAL ACADEMIC SALARIES</b>	<b>35,983,831</b>	<b>61.12</b>	<b>39,076,418</b>	<b>59.57</b>	<b>37,445,730</b>	<b>58.34</b>
Contract Non-Classroom	6,751,536	11.47	7,332,940	11.18	7,221,544	11.25
Contract Classroom	1,876,821	3.19	2,332,177	3.56	2,286,853	3.56
Hourly Non-Classroom	34,800	0.06	34,800	0.05	34,800	0.05
Hourly Classroom	123,755	0.21	123,755	0.19	110,755	0.17
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,786,912</b>	<b>14.93</b>	<b>9,823,672</b>	<b>14.98</b>	<b>9,653,952</b>	<b>15.04</b>
Employee Benefits	12,099,185	20.55	14,044,005	21.41	14,767,210	23.01
Supplies and Materials	694,507	1.18	727,907	1.11	755,386	1.18
Other Operating Expenses	640,333	1.09	1,052,042	1.60	937,689	1.46
Capital Outlay	668,336	1.14	872,868	1.33	626,968	0.98
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>14,102,361</b>	<b>23.95</b>	<b>16,696,822</b>	<b>25.45</b>	<b>17,087,253</b>	<b>26.62</b>
<b>TOTAL BUDGET</b>	<b>58,873,104</b>	<b>100</b>	<b>65,596,912</b>	<b>100</b>	<b>64,186,935</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS



## GENERAL FUND UNRESTRICTED

## COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

## MESA COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	18,113,759	28.97	18,213,636	27.19	17,110,546	26.66
Contract Non-Classroom	5,838,296	9.34	6,272,477	9.36	7,005,984	10.91
Hourly Classroom	13,938,776	22.29	15,065,064	22.49	12,743,772	19.85
Hourly Non-Classroom	507,184	0.81	629,224	0.94	585,428	0.91
<b>TOTAL ACADEMIC SALARIES</b>	<b>38,398,016</b>	<b>61.41</b>	<b>40,180,401</b>	<b>59.99</b>	<b>37,445,730</b>	<b>58.34</b>
Contract Non-Classroom	6,633,574	10.61	6,964,544	10.40	7,221,544	11.25
Contract Classroom	2,019,873	3.23	2,256,220	3.37	2,286,853	3.56
Hourly Non-Classroom	112,853	0.18	160,563	0.24	34,800	0.05
Hourly Classroom	114,832	0.18	87,688	0.13	110,755	0.17
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,881,133</b>	<b>14.2</b>	<b>9,469,015</b>	<b>14.14</b>	<b>9,653,952</b>	<b>15.04</b>
Employee Benefits	14,146,837	22.63	15,604,022	23.30	14,767,210	23.01
Supplies and Materials	343,177	0.55	347,229	0.52	755,386	1.18
Other Operating Expenses	581,761	0.93	778,789	1.16	937,689	1.46
Capital Outlay	175,388	0.28	603,071	0.90	626,968	0.98
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>15,247,163</b>	<b>24.39</b>	<b>17,333,111</b>	<b>25.88</b>	<b>17,087,253</b>	<b>26.62</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>62,526,311</b>	<b>100</b>	<b>66,982,526</b>	<b>100</b>	<b>64,186,935</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

## MIRAMAR COLLEGE

	2015-16		2016-17		2017-18	
	Total Budget	PCT	Total Budget	PCT	Total Budget	PCT
	Adopted	Total	Adopted	Total	Adopted	Total
	\$	%	\$	%	\$	%
Contract Classroom	6,810,310	21.92	7,843,629	21.0	7,940,030	20.31
Contract Non-Classroom	3,915,761	12.60	4,434,508	11.87	4,609,174	11.79
Hourly Classroom	7,370,237	23.72	9,328,677	24.97	9,852,938	25.21
Hourly Non-Classroom	94,182	0.30	237,813	0.64	314,931	0.81
<b>TOTAL ACADEMIC SALARIES</b>	<b>18,190,490</b>	<b>58.55</b>	<b>21,844,627</b>	<b>58.47</b>	<b>22,717,073</b>	<b>58.12</b>
Contract Non-Classroom	3,760,179	12.10	4,201,297	11.25	4,073,423	10.42
Contract Classroom	1,308,640	4.21	1,620,682	4.34	1,701,643	4.35
Hourly Non-Classroom	63,509	0.20	86,581	0.23	91,309	0.23
Hourly Classroom	152,129	0.49	184,129	0.49	190,240	0.49
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>5,284,457</b>	<b>17.01</b>	<b>6,092,689</b>	<b>16.31</b>	<b>6,056,615</b>	<b>15.5</b>
Employee Benefits	6,121,704	19.71	7,716,430	20.65	8,630,385	22.08
Supplies and Materials	278,844	0.90	381,920	1.02	376,014	0.96
Other Operating Expenses	938,340	3.02	1,063,825	2.85	1,062,839	2.72
Capital Outlay	251,332	0.81	259,832	0.70	243,000	0.62
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>7,591,520</b>	<b>24.44</b>	<b>9,423,307</b>	<b>25.22</b>	<b>10,313,538</b>	<b>26.39</b>
<b>TOTAL BUDGET</b>	<b>31,066,467</b>	<b>100</b>	<b>37,360,623</b>	<b>100</b>	<b>39,087,226</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

### COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

### MIRAMAR COLLEGE

	2015-16		2016-17		2017-18	
	Actual Final \$	PCT Total %	Actual Final \$	PCT Total %	Total Budget Adopted \$	PCT Total %
Contract Classroom	7,565,496	23.00	8,192,216	21.90	7,940,030	20.31
Contract Non-Classroom	4,104,139	12.48	4,053,950	10.84	4,609,174	11.79
Hourly Classroom	7,606,789	23.13	9,855,565	26.34	9,852,938	25.21
Hourly Non-Classroom	207,016	0.63	248,749	0.66	314,931	0.81
<b>TOTAL ACADEMIC SALARIES</b>	<b>19,483,439</b>	<b>59.23</b>	<b>22,350,480</b>	<b>59.74</b>	<b>22,717,073</b>	<b>58.12</b>
Contract Non-Classroom	3,857,158	11.73	3,973,526	10.62	4,073,423	10.42
Contract Classroom	1,425,304	4.33	1,594,908	4.26	1,701,643	4.35
Hourly Non-Classroom	143,015	0.43	230,234	0.62	91,309	0.23
Hourly Classroom	220,118	0.67	191,492	0.51	190,240	0.49
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>5,645,595</b>	<b>17.16</b>	<b>5,990,160</b>	<b>16.01</b>	<b>6,056,615</b>	<b>15.5</b>
Employee Benefits	6,811,185	20.71	8,124,639	21.72	8,630,385	22.08
Supplies and Materials	187,322	0.57	244,138	0.65	376,014	0.96
Other Operating Expenses	730,265	2.22	672,947	1.80	1,062,839	2.72
Capital Outlay	34,994	0.11	26,296	0.07	243,000	0.62
Student Financial Aid	1,170	0.00	1,300	0.00	1,300	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>7,764,936</b>	<b>23.61</b>	<b>9,069,319</b>	<b>24.24</b>	<b>10,313,538</b>	<b>26.39</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>32,893,970</b>	<b>100</b>	<b>37,409,959</b>	<b>100</b>	<b>39,087,226</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET  
CONTINUING EDUCATION

	2015-16		2016-17		2017-18	
	Total Budget	PCT	Total Budget	PCT	Total Budget	PCT
	Adopted	Total	Adopted	Total	Adopted	Total
	\$	%	\$	%	\$	%
Contract Classroom	4,563,371	16.90	5,558,727	17.7	5,260,071	16.83
Contract Non-Classroom	2,502,558	9.27	3,204,264	10.21	3,562,478	11.40
Hourly Classroom	8,662,547	32.09	9,766,718	31.12	9,657,488	30.90
Hourly Non-Classroom	169,621	0.63	274,976	0.88	342,333	1.10
<b>TOTAL ACADEMIC SALARIES</b>	<b>15,898,097</b>	<b>58.89</b>	<b>18,804,685</b>	<b>59.92</b>	<b>18,822,370</b>	<b>60.22</b>
Contract Non-Classroom	3,195,829	11.84	3,552,264	11.32	3,282,937	10.50
Contract Classroom	952,882	3.53	1,062,480	3.39	1,012,781	3.24
Hourly Non-Classroom	26,000	0.10	26,000	0.08	68,499	0.22
Hourly Classroom	25,000	0.09	43,403	0.14	13,819	0.04
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,199,711</b>	<b>15.56</b>	<b>4,684,147</b>	<b>14.93</b>	<b>4,378,036</b>	<b>14.01</b>
Employee Benefits	5,580,836	20.67	6,375,710	20.31	6,876,718	22.00
Supplies and Materials	751,036	2.78	665,277	2.12	480,659	1.54
Other Operating Expenses	382,044	1.42	637,578	2.03	470,937	1.51
Capital Outlay	184,543	0.68	217,150	0.69	224,701	0.72
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,898,459</b>	<b>25.55</b>	<b>7,895,715</b>	<b>25.16</b>	<b>8,053,015</b>	<b>25.77</b>
<b>TOTAL BUDGET</b>	<b>26,996,267</b>	<b>100</b>	<b>31,384,547</b>	<b>100</b>	<b>31,253,421</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

### COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET CONTINUING EDUCATION

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	4,834,155	15.62	5,341,984	15.70	5,260,071	16.83
Contract Non-Classroom	2,649,426	8.56	3,082,687	9.06	3,562,478	11.40
Hourly Classroom	10,650,272	34.41	11,583,734	34.04	9,657,488	30.90
Hourly Non-Classroom	363,800	1.18	432,559	1.27	342,333	1.10
<b>TOTAL ACADEMIC SALARIES</b>	<b>18,497,653</b>	<b>59.77</b>	<b>20,440,964</b>	<b>60.08</b>	<b>18,822,370</b>	<b>60.22</b>
Contract Non-Classroom	3,440,430	11.12	3,361,552	9.88	3,282,937	10.50
Contract Classroom	979,339	3.16	1,000,733	2.94	1,012,781	3.24
Hourly Non-Classroom	56,042	0.18	85,745	0.25	68,499	0.22
Hourly Classroom	48,395	0.16	17,298	0.05	13,819	0.04
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,524,206</b>	<b>14.62</b>	<b>4,465,328</b>	<b>13.12</b>	<b>4,378,036</b>	<b>14.01</b>
Employee Benefits	7,047,572	22.77	7,928,941	23.30	6,876,718	22.00
Supplies and Materials	450,766	1.46	470,354	1.38	480,659	1.54
Other Operating Expenses	349,844	1.13	463,128	1.36	470,937	1.51
Capital Outlay	76,726	0.25	256,506	0.75	224,701	0.72
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>7,924,907</b>	<b>25.61</b>	<b>9,118,929</b>	<b>26.80</b>	<b>8,053,015</b>	<b>25.77</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>30,946,766</b>	<b>100</b>	<b>34,025,221</b>	<b>100</b>	<b>31,253,421</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

## DISTRICT OFFICES

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	0	0.0	0	0.0	0	0.00
Contract Non-Classroom	1,433,535	2.09	1,688,791	2.53	1,792,917	2.91
Hourly Classroom	12,624	0.02	88,645	0.13	12,960	0.02
Hourly Non-Classroom	47,012	0.07	51,502	0.08	51,986	0.08
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,493,171</b>	<b>2.17</b>	<b>1,828,938</b>	<b>2.75</b>	<b>1,831,943</b>	<b>2.97</b>
Contract Non-Classroom	8,688,565	12.65	9,915,409	14.88	12,844,294	20.81
Contract Classroom	0	0.00	0	0.00	281,379	0.46
Hourly Non-Classroom	529,827	0.77	601,292	0.90	629,067	1.02
Hourly Classroom	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>9,218,392</b>	<b>13.42</b>	<b>10,516,701</b>	<b>15.79</b>	<b>13,754,740</b>	<b>22.29</b>
Employee Benefits	4,332,204	6.31	5,001,931	7.51	6,752,915	10.94
Supplies and Materials	466,238	0.68	547,808	0.82	450,393	0.73
Other Operating Expenses	1,533,543	2.23	1,579,827	2.37	1,737,856	2.82
Capital Outlay	1,678,578	2.44	1,766,417	2.65	325,967	0.53
Intrafund Transfers Out	0	0.00	0	0.00	0	0.00
Interfund Transfers Out	0	0.00	0	0.00	135,000	0.22
Reserves	49,981,796	72.75	45,381,982	68.12	36,719,569	59.50
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>57,992,359</b>	<b>84.41</b>	<b>54,277,965</b>	<b>81.47</b>	<b>46,121,700</b>	<b>74.74</b>
<b>TOTAL BUDGET</b>	<b>68,703,922</b>	<b>100</b>	<b>66,623,604</b>	<b>100</b>	<b>61,708,383</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

### COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

### DISTRICT OFFICES

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	6	0.00	0	0.00	0	0.00
Contract Non-Classroom	1,560,502	6.50	1,683,676	1.98	1,792,917	1.49
Hourly Classroom	0	0.00	0	0.00	12,960	1.24
Hourly Non-Classroom	51,776	0.22	32,452	0.08	51,986	0.10
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,612,284</b>	<b>6.71</b>	<b>1,716,128</b>	<b>2.06</b>	<b>1,831,943</b>	<b>2.83</b>
Contract Non-Classroom	10,247,817	42.66	10,405,607	34.18	12,844,294	25.93
Contract Classroom	0	0.00	274,365	0.47	281,379	0.33
Hourly Non-Classroom	596,578	2.48	562,306	1.43	629,067	0.92
Hourly Classroom	0	0.00	0	1.04	0	0.57
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>10,844,395</b>	<b>45.15</b>	<b>11,242,278</b>	<b>37.12</b>	<b>13,754,740</b>	<b>27.75</b>
Employee Benefits	9,733,314	40.52	7,801,642	24.54	6,752,915	18.62
Supplies and Materials	155,192	0.65	249,747	2.16	450,393	1.85
Other Operating Expenses	406,052	1.69	4,072,225	20.58	1,737,856	17.13
Capital Outlay	2,046,665	8.52	1,646,399	5.67	325,967	1.41
Intrafund Transfers Out	34,421	0.14	4,092,418	7.63	0	2.45
Interfund Transfers Out	0	0.00	0	0.24	135,000	0.27
Reserves	0	0.00	0	0	36,719,569	27.70
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>11,563,540</b>	<b>48.14</b>	<b>9,717,981</b>	<b>60.82</b>	<b>46,121,700</b>	<b>69.43</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>24,020,219</b>	<b>100</b>	<b>22,676,387</b>	<b>100</b>	<b>61,708,383</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS



## GENERAL FUND UNRESTRICTED

## COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

## GENERAL SUPPORT SERVICES

	2015-16		2016-17		2017-18	
	Total Budget	PCT	Total Budget	PCT	Total Budget	PCT
	Adopted	Total	Adopted	Total	Adopted	Total
	\$	%	\$	%	\$	%
Contract Classroom	10,295	0.02	0	0.00	0	0.00
Contract Non-Classroom	130,625	0.21	144,313	0.22	161,741	0.23
Hourly Classroom	872,601	1.42	1,606,358	2.46	1,641,021	2.34
Hourly Non-Classroom	124,531	0.20	30,698	0.05	80,288	0.11
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,138,052</b>	<b>1.85</b>	<b>1,781,369</b>	<b>2.73</b>	<b>1,883,050</b>	<b>2.69</b>
Contract Non-Classroom	18,068,966	29.35	20,136,503	30.85	21,242,016	30.32
Contract Classroom	417,189	0.68	374,987	0.57	148,325	0.21
Hourly Non-Classroom	547,426	0.89	613,765	0.94	581,800	0.83
Hourly Classroom	787,357	1.28	669,440	1.03	747,020	1.07
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>19,820,938</b>	<b>32.19</b>	<b>21,794,695</b>	<b>33.39</b>	<b>22,719,161</b>	<b>32.42</b>
Employee Benefits	13,498,252	21.92	15,390,724	23.58	17,732,126	25.31
Supplies and Materials	1,819,405	2.95	1,978,333	3.03	1,978,333	2.82
Other Operating Expenses	19,896,854	32.32	19,642,845	30.09	20,777,962	29.65
Capital Outlay	1,511,476	2.45	1,026,476	1.57	1,533,849	2.19
Intrafund Transfers Out	3,651,215	5.93	3,300,830	5.06	3,223,663	4.60
Interfund Transfers Out	234,972	0.38	357,468	0.55	219,864	0.31
Reserves	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>40,612,174</b>	<b>65.96</b>	<b>41,696,676</b>	<b>63.88</b>	<b>45,465,797</b>	<b>64.89</b>
<b>TOTAL BUDGET</b>	<b>61,571,164</b>	<b>100</b>	<b>65,272,740</b>	<b>100</b>	<b>70,068,008</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

### COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

### GENERAL SUPPORT SERVICES

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	0	0.00	0	0.00	0	0.00
Contract Non-Classroom	134,235	0.24	145,007	0.21	161,741	0.23
Hourly Classroom	0	0.00	0	0.00	1,641,021	2.34
Hourly Non-Classroom	37,747	0.07	45,042	0.06	80,288	0.11
<b>TOTAL ACADEMIC SALARIES</b>	<b>171,982</b>	<b>0.31</b>	<b>190,049</b>	<b>0.27</b>	<b>1,883,050</b>	<b>2.69</b>
Contract Non-Classroom	19,056,536	34.17	21,089,976	30.35	21,242,016	30.32
Contract Classroom	439,735	0.79	162,324	0.23	148,325	0.21
Hourly Non-Classroom	785,493	1.41	751,719	1.08	581,800	0.83
Hourly Classroom	688,268	1.23	957,313	1.38	747,020	1.07
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>20,970,032</b>	<b>37.60</b>	<b>22,961,332</b>	<b>33.05</b>	<b>22,719,161</b>	<b>32.42</b>
Employee Benefits	9,288,207	16.65	14,811,085	21.32	17,732,126	25.31
Supplies and Materials	1,774,055	3.18	1,740,644	2.51	1,978,333	2.82
Other Operating Expenses	18,587,525	33.33	23,035,916	33.16	20,777,962	29.65
Capital Outlay	1,085,253	1.95	3,574,672	5.15	1,533,849	2.19
Intrafund Transfers Out	3,656,893	6.56	2,942,164	4.23	3,223,663	4.60
Interfund Transfers Out	234,972	0.42	222,468	0.32	219,864	0.31
Reserves	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>34,626,905</b>	<b>62.09</b>	<b>46,326,949</b>	<b>66.68</b>	<b>45,465,797</b>	<b>64.89</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>55,768,919</b>	<b>100</b>	<b>69,478,330</b>	<b>100</b>	<b>70,068,008</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

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

Included in the Adopted Budget are only those programs that have been identified for continued funding during 2017-2018. Since many letters of commitment and subsequent awards will not be received until later in the budget year, it may be anticipated that this category of funding will continue to change as the 2017-2018 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

### BEGINNING BALANCE AND INCOME:

FEDERAL INCOME	2016-2017 ADOPTED	2017-2018 ADOPTED
Adult Education & Family Literacy	\$ 2,192,109	\$ 2,193,314
Dept. of Rehabilitation	724,140	697,936
Military Education	3,459,386	170,437
SEEDS Scholars Program	189,026	102,672
CalWorks Welfare to Work	175,000	175,000
U.S. Department of Health & Human Services	375,321	332,027
U.S Department of Education	2,138,783	1,741,657
Vocational Tech Education Act (VTEA)	2,188,373	2,383,990
Commission on POST	457,550	522,086
College Work Study Program	972,043	1,032,833
Student Support Services	337,270	348,378
Financial Aid Admin Allowance	45,200	77,600
Veterans Admin. Allowance	25,400	23,300
Suicide Prevention Program	131,917	148,807
DETA Research Project	10,800	0
WIOA Tital I Youth Grant	437,600	0
Professors for the Future Program	12,421	0
Upward Bound	0	257,500
<b>FEDERAL INCOME TOTAL</b>	<b>\$ 13,872,339</b>	<b>\$ 10,207,537</b>

## GENERAL FUND RESTRICTED

	2016-2017	2017-2018
STATE INCOME	ADOPTED	ADOPTED
Extended Opportunity Program	\$ 1,882,113	\$ 1,711,520
Project Concern International	10,000	0
BFAP Administration	1,957,955	1,966,972
AB1725 Staff Development/Diversity	60,000	50,000
Disabled Students Programs/Services(DSP&S)	4,768,126	4,731,565
Cooperative Agencies Resource for Ed.(CARE)	147,324	160,071
Basic Skills	1,068,083	959,336
Yosemite Community College	12,500	0
Part time Faculty Compensation	892,536	911,845
Student Success & Support Program	10,636,615	10,726,615
CALWORKs/TANF Program	2,491,035	2,481,035
CTE Enhancement Grants	212,970	0
Advanced Transportation & Renewal	376,847	372,500
Proposition 20 Lottery	1,999,800	157,370
Math MESA Project City College	77,893	77,461
Basic Skills Partnership Pilot Program	0	70,000
FCCC Student Mental Health	0	30,000
Nursing Retention & Enrollment Growth	251,218	245,200
Ca Energy Commission	3,000,000	2,804,422
Deputy Sector Navigator Grants	1,660,712	1,271,552
Sector Navigator Life Science Grant	372,500	372,500
Student Equity	5,806,524	5,478,591
Instructional Equipment and Library (IELM)	2,793,649	1,192,556
S.D. Early Middle College	17,361	0
Suicide Prevention Program	8	0
AEBG Data and Accountability	451,837	347,761
Adult Education Block Grant	2,823,332	2,823,332
New Pre Apprenticeship Program	300,000	564,025
New Innovative Apprenticeship Program	360,000	0
Basic Skills & Student Outcome	2,885,881	1,731,529
East Village High School	109,000	122,626
CTE DATA Unlock Initiative	280,000	0
IEPI Innovation	550,000	0
Industry Driven Collaborative	500,000	300,000
New World of Work F R College	10,000	0
Strong Workforce	3,412,913	3,321,622
Student S & S Programs	75,000	0
Puente Program	4,500	4,500
Zero Textbook	85,000	73,252
Other State Income	27,712	7,780
<b>STATE INCOME TOTAL</b>	<b>\$ 52,370,944</b>	<b>\$ 45,067,538</b>

## GENERAL FUND RESTRICTED

LOCAL INCOME	2016-2017 ADOPTED	2017-2018 ADOPTED
Districtwide Cocurricular	\$ 38,500	\$ 49,000
Districtwide Civic Center	374,491	412,206
Parking Services Fund	2,070,000	2,775,000
Student Health Services/Insurance Fund	1,655,000	1,678,409
Library Fines/Copy Charges	19,666	15,500
Hourglass Community Recreation	880,773	852,450
Price Scholarship Administration	597,479	618,553
Center for Applied Tech Revenue (CACT)	156,788	224,000
Redevelopment	2,950,596	3,526,349
Digital Transmission/Education Broadband Service	364,391	66,794
Military Education	177,446	0
Child Care Center	31,000	31,000
Arthur Rupe Foundation	45,000	15,000
Center for Human & Community Services	75,697	50,000
SDC Mental Health Career Pathway	0	75,000
Biotechnology Center Revenue	32,000	15,484
SDUSD - SDEMC Leasing	47,600	0
FIPT Program	32,317	0
The Andrew Mellon Foundation	585,000	0
Smog Referee Station	12,000	12,000
AMGEN Foundation-SDWF	10,350	0
Graphic Design/Capstone Project	25,000	25,000
Angelic Foundation	0	35,000
Other Local Funded Projects	66,927	44,516
<b>LOCAL INCOME TOTAL</b>	<b>\$ 10,248,021</b>	<b>\$ 10,521,261</b>
BEGINNING BALANCE	65,238,996	52,595,275
INCOMING TRANSFERS	6,107,581	6,016,421
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>\$ 147,837,881</b>	<b>\$ 124,408,032</b>

GENERAL FUND  
RESTRICTED

## GENERAL FUND RESTRICTED

COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET  
TOTAL GENERAL FUND RESTRICTED

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	1,214,550	1.00	2,921,274	2.16	490,041	0.39
Contract Non-Classroom	6,469,295	5.33	12,947,705	9.59	13,795,321	10.89
Hourly Classroom	612,151	0.50	1,110,868	0.82	1,677,421	1.32
Hourly Non-Classroom	10,522,274	8.68	9,243,575	6.84	9,610,936	7.59
<b>TOTAL ACADEMIC SALARIES</b>	<b>18,818,270</b>	<b>15.52</b>	<b>26,223,422</b>	<b>19.41</b>	<b>25,573,719</b>	<b>20.19</b>
Contract Non-Classroom	6,093,565	5.02	9,295,802	6.88	10,810,863	8.53
Contract Classroom	594,557	0.49	585,957	0.43	1,155,345	0.91
Hourly Non-Classroom	8,266,564	6.82	4,122,398	3.05	4,986,307	3.94
Hourly Classroom	1,209,390	1.00	2,628,143	1.95	2,731,564	2.16
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>16,164,076</b>	<b>13.33</b>	<b>16,632,300</b>	<b>12.31</b>	<b>19,684,079</b>	<b>15.54</b>
Employee Benefits	10,636,333	8.77	11,723,995	8.68	12,870,590	10.16
Supplies and Materials	9,142,535	7.54	7,043,829	5.21	7,571,296	5.98
Other Operating Expenses	29,088,010	23.99	22,923,291	16.97	20,248,542	15.98
Capital Outlay	8,470,204	6.98	10,235,971	7.58	9,515,855	7.51
Intrafund Transfers Out	5,704,415	4.70	20,206,881	14.96	24,039,138	18.97
Interfund Transfers Out	298,200	0.25	12,298,200	9.11	441,675	0.35
Student Financial Aid	482,511	0.40	399,225	0.30	355,345	0.28
Other Student Aid	670,286	0.55	1,230,173	0.91	825,681	0.65
Reserves	21,793,692	17.97	6,151,853	4.55	3,282,112	4.39
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>86,286,186</b>	<b>71.15</b>	<b>92,213,418</b>	<b>68.27</b>	<b>79,150,234</b>	<b>64.28</b>
<b>TOTAL BUDGET</b>	<b>121,268,532</b>	<b>100.00</b>	<b>135,069,140</b>	<b>100.00</b>	<b>124,408,032</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

## TOTAL GENERAL FUND RESTRICTED

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	2,823,636	5.08	2,481,241	2.84	490,041	0.39
Contract Non-Classroom	6,456,153	11.62	8,383,368	9.59	13,795,321	10.89
Hourly Classroom	1,207,851	2.17	1,257,272	1.44	1,677,421	1.32
Hourly Non-Classroom	7,479,171	13.46	8,053,865	9.21	9,610,936	7.59
<b>TOTAL ACADEMIC SALARIES</b>	<b>17,966,811</b>	<b>32.34</b>	<b>20,175,746</b>	<b>23.07</b>	<b>25,573,719</b>	<b>20.19</b>
Contract Non-Classroom	7,070,509	12.73	9,181,797	10.50	10,810,863	8.53
Contract Classroom	639,002	1.15	777,788	0.89	1,155,345	0.91
Hourly Non-Classroom	3,098,582	5.58	3,702,706	4.23	4,986,307	3.94
Hourly Classroom	1,396,946	2.51	1,486,436	1.70	2,731,564	2.16
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>12,205,040</b>	<b>21.97</b>	<b>15,148,728</b>	<b>17.32</b>	<b>19,684,079</b>	<b>15.54</b>
Employee Benefits	8,558,220	15.40	11,710,587	13.39	12,870,590	10.16
Supplies and Materials	2,894,060	5.21	2,908,445	3.33	7,571,296	5.98
Other Operating Expenses	6,152,133	11.07	7,330,134	8.38	20,248,542	15.98
Capital Outlay	4,101,342	7.38	6,335,382	7.25	9,515,855	7.51
Intrafund Transfers Out	2,339,715	4.21	3,418,088	3.91	24,039,138	18.97
Interfund Transfers Out	402,083	0.72	19,441,675	22.23	441,675	0.35
Student Financial Aid	27,199	0.05	177,903	0.20	355,345	0.28
Other Student Aid	916,643	1.65	795,415	0.91	825,681	0.65
Reserves	0	0.00	0	0.00	3,282,112	4.39
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>25,391,395</b>	<b>45.7</b>	<b>52,117,628</b>	<b>59.6</b>	<b>79,150,234</b>	<b>64.28</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>55,563,245</b>	<b>100</b>	<b>87,442,101</b>	<b>100</b>	<b>124,408,032</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS



## GENERAL FUND RESTRICTED

COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET  
CITY COLLEGE

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	1,073,787	7.50	2,728,126	11.27	166,260	0.78
Contract Non-Classroom	1,897,911	13.26	3,231,088	13.35	2,384,103	11.24
Hourly Classroom	218,527	1.53	414,689	1.71	473,473	2.23
Hourly Non-Classroom	1,371,326	9.58	2,515,087	10.39	3,160,351	14.90
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,561,551</b>	<b>31.88</b>	<b>8,888,990</b>	<b>36.72</b>	<b>6,184,187</b>	<b>29.16</b>
Contract Non-Classroom	1,442,763	10.08	1,862,677	7.69	2,129,108	10.04
Contract Classroom	85,911	0.60	36,000	0.15	92,796	0.44
Hourly Non-Classroom	1,061,868	7.42	1,477,905	6.11	1,362,798	6.43
Hourly Classroom	268,998	1.88	417,981	1.73	731,408	3.45
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,859,540</b>	<b>19.98</b>	<b>3,794,563</b>	<b>15.68</b>	<b>4,316,110</b>	<b>20.35</b>
Employee Benefits	1,862,365	13.01	2,800,215	11.57	2,699,190	12.73
Supplies and Materials	1,384,614	9.68	1,942,706	8.03	2,140,148	10.09
Other Operating Expenses	1,559,329	10.90	3,049,590	12.60	2,623,324	12.37
Capital Outlay	997,073	6.97	1,983,299	8.19	1,958,785	9.24
Intrafund Transfers Out	445,168	3.11	569,453	2.35	561,924	2.65
Student Financial Aid	370,096	2.59	305,796	1.26	311,496	1.47
Other Student Aid	101,390	0.71	568,936	2.35	189,847	0.90
Reserves	168,674	1.18	303,747	1.25	221,642	1.05
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,888,709</b>	<b>48.14</b>	<b>11,523,742</b>	<b>47.60</b>	<b>10,706,356</b>	<b>50.49</b>
<b>TOTAL BUDGET</b>	<b>14,309,800</b>	<b>100.00</b>	<b>24,207,295</b>	<b>100.00</b>	<b>21,206,653</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET  
CITY COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	2,603,030	14.95	2,206,714	11.44	166,260	0.78
Contract Non-Classroom	1,967,786	11.30	2,269,919	11.77	2,384,103	11.24
Hourly Classroom	437,433	2.51	597,994	3.10	473,473	2.23
Hourly Non-Classroom	2,490,457	14.31	2,213,530	11.47	3,160,351	14.90
<b>TOTAL ACADEMIC SALARIES</b>	<b>7,498,705</b>	<b>43.07</b>	<b>7,288,158</b>	<b>37.78</b>	<b>6,184,187</b>	<b>29.16</b>
Contract Non-Classroom	1,538,701	8.84	1,624,608	8.42	2,129,108	10.04
Contract Classroom	51,169	0.29	33,997	0.18	92,796	0.44
Hourly Non-Classroom	1,390,041	7.98	1,544,865	8.01	1,362,798	6.43
Hourly Classroom	252,850	1.45	451,429	2.34	731,408	3.45
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,232,760</b>	<b>18.57</b>	<b>3,654,899</b>	<b>18.95</b>	<b>4,316,110</b>	<b>20.35</b>
Employee Benefits	2,334,234	13.41	2,688,893	13.94	2,699,190	12.73
Supplies and Materials	712,113	4.09	736,789	3.82	2,140,148	10.09
Other Operating Expenses	1,514,002	8.70	2,147,779	11.13	2,623,324	12.37
Capital Outlay	994,282	5.71	1,367,858	7.09	1,958,785	9.24
Intrafund Transfers Out	917,684	5.27	1,145,657	5.94	561,924	2.65
Interfund Transfers Out	42,718	0.25	0	0.00	0	0.00
Student Financial Aid	12,301	0.07	15,313	0.08	311,496	1.47
Other Student Aid	150,616	0.87	246,763	1.28	189,847	0.90
Reserves	0	0.00	0	0.00	221,642	1.05
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,677,951</b>	<b>38.36</b>	<b>8,349,050</b>	<b>43.28</b>	<b>10,706,356</b>	<b>50.49</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>17,409,417</b>	<b>100</b>	<b>19,292,106</b>	<b>100</b>	<b>21,206,653</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

## MESA COLLEGE

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	23,766	0.20	23,766	0.11	50,766	0.21
Contract Non-Classroom	2,031,085	17.50	5,310,179	23.62	6,624,326	26.90
Hourly Classroom	107,692	0.93	125,600	0.56	224,407	0.91
Hourly Non-Classroom	1,118,047	9.63	2,060,672	9.17	1,849,916	7.51
<b>TOTAL ACADEMIC SALARIES</b>	<b>3,280,590</b>	<b>28.27</b>	<b>7,520,217</b>	<b>33.45</b>	<b>8,749,415</b>	<b>35.53</b>
Contract Non-Classroom	1,230,957	10.61	1,657,036	7.37	2,202,665	8.95
Contract Classroom	77,966	0.67	77,966	0.35	404,796	1.64
Hourly Non-Classroom	1,015,931	8.75	976,666	4.34	1,009,063	4.10
Hourly Classroom	247,507	2.13	1,038,972	4.62	721,405	2.93
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,572,361</b>	<b>22.17</b>	<b>3,750,640</b>	<b>16.68</b>	<b>4,337,929</b>	<b>17.62</b>
Employee Benefits	1,372,621	11.83	3,618,308	16.10	3,286,317	13.35
Supplies and Materials	1,715,356	14.78	2,118,496	9.42	2,440,131	9.91
Other Operating Expenses	1,276,367	11.00	2,219,466	9.87	2,383,483	9.68
Capital Outlay	1,132,800	9.76	2,741,136	12.19	3,062,723	12.44
Intrafund Transfers Out	41,653	0.36	124,048	0.55	192,956	0.78
Student Financial Aid	39,505	0.34	21,808	0.10	27,549	0.11
Other Student Aid	173,233	1.49	365,027	1.62	142,059	0.58
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>5,751,535</b>	<b>49.56</b>	<b>11,208,289</b>	<b>49.86</b>	<b>11,535,218</b>	<b>46.85</b>
<b>TOTAL BUDGET</b>	<b>11,604,486</b>	<b>100.00</b>	<b>22,479,146</b>	<b>100.00</b>	<b>24,622,562</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

## MESA COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	30,157	0.25	50,877	0.34	50,766	0.21
Contract Non-Classroom	1,671,655	13.67	2,529,107	17.03	6,624,326	26.90
Hourly Classroom	15,318	0.13	42,918	0.29	224,407	0.91
Hourly Non-Classroom	1,803,358	14.75	2,016,903	13.58	1,849,916	7.51
<b>TOTAL ACADEMIC SALARIES</b>	<b>3,520,489</b>	<b>28.79</b>	<b>4,639,805</b>	<b>31.24</b>	<b>8,749,415</b>	<b>35.53</b>
Contract Non-Classroom.	1,921,412	15.72	2,307,802	15.54	2,202,665	8.95
Contract Classroom.	86,305	0.71	199,831	1.35	404,796	1.64
Hourly Non-Classroom.	929,395	7.60	1,091,760	7.35	1,009,063	4.10
Hourly Classroom	479,440	3.92	331,968	2.23	721,405	2.93
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,416,552</b>	<b>27.94</b>	<b>3,931,362</b>	<b>26.47</b>	<b>4,337,929</b>	<b>17.62</b>
Employee Benefits	1,809,033	14.80	2,567,354	17.28	3,286,317	13.35
Supplies and Materials	734,837	6.01	688,442	4.63	2,440,131	9.91
Other Operating Expenses	1,197,596	9.80	1,705,622	11.48	2,383,483	9.68
Capital Outlay	1,284,626	10.51	965,026	6.50	3,062,723	12.44
Intrafund Transfers Out	50,298	0.41	67,603	0.46	192,956	0.78
Student Financial Aid.	8,478	0.07	154,833	1.04	27,549	0.11
Other Student Aid	204,596	1.67	133,524	0.90	142,059	0.58
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>5,289,464</b>	<b>43.26</b>	<b>6,282,404</b>	<b>42.3</b>	<b>11,535,218</b>	<b>46.85</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>12,226,505</b>	<b>100</b>	<b>14,853,572</b>	<b>100</b>	<b>24,622,562</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

## MIRAMAR COLLEGE

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	0	0.00	84,580	0.49	97,561	0.52
Contract Non-Classroom	991,276	11.87	2,125,232	12.30	1,997,513	10.54
Hourly Classroom	157,099	1.88	436,909	2.53	456,173	2.41
Hourly Non-Classroom	809,821	9.70	1,161,555	6.72	1,462,206	7.72
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,958,196</b>	<b>23.45</b>	<b>3,808,276</b>	<b>22.05</b>	<b>4,013,453</b>	<b>21.19</b>
Contract Non-Classroom	774,854	9.28	1,573,011	9.11	1,806,521	9.54
Contract Classroom	0	0.00	42,219	0.24	136,159	0.72
Hourly Non-Classroom	674,715	8.08	1,016,608	5.89	945,257	4.99
Hourly Classroom	130,410	1.56	754,779	4.37	899,647	4.75
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,579,979</b>	<b>18.92</b>	<b>3,386,617</b>	<b>19.61</b>	<b>3,787,584</b>	<b>19.99</b>
Employee Benefits	802,340	9.61	1,750,121	10.13	2,178,955	11.50
Supplies and Materials	1,017,668	12.19	1,443,784	8.36	1,299,627	6.86
Other Operating Expenses	1,130,769	13.54	4,221,254	24.44	4,871,001	25.71
Capital Outlay	1,431,955	17.15	2,271,797	13.15	2,316,881	12.23
Intrafund Transfers Out	68,427	0.82	219,544	1.27	356,937	1.88
Student Financial Aid	72,910	0.87	14,621	0.08	16,300	0.09
Other Student Aid	271,663	3.25	133,135	0.77	70,526	0.37
Reserves	16,632	0.20	24,132	0.14	31,632	0.17
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>4,812,364</b>	<b>57.63</b>	<b>10,078,388</b>	<b>58.35</b>	<b>11,141,859</b>	<b>58.82</b>
<b>TOTAL BUDGET</b>	<b>8,350,539</b>	<b>100.00</b>	<b>17,273,281</b>	<b>100.00</b>	<b>18,942,896</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

## MIRAMAR COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	89,865	1.10	123,426	1.15	97,561	0.52
Contract Non-Classroom	1,122,648	13.73	1,464,951	13.65	1,997,513	10.54
Hourly Classroom	155,128	1.90	199,234	1.86	456,173	2.41
Hourly Non-Classroom	868,107	10.62	1,293,026	12.05	1,462,206	7.72
<b>TOTAL ACADEMIC SALARIES</b>	<b>2,235,749</b>	<b>27.35</b>	<b>3,080,637</b>	<b>28.7</b>	<b>4,013,453</b>	<b>21.19</b>
Contract Non-Classroom	1,044,826	12.78	1,321,110	12.31	1,806,521	9.54
Contract Classroom	14,680	0.18	57,228	0.53	136,159	0.72
Hourly Non-Classroom	533,628	6.53	687,997	6.41	945,257	4.99
Hourly Classroom	205,115	2.51	261,882	2.44	899,647	4.75
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,798,249</b>	<b>22.00</b>	<b>2,328,218</b>	<b>21.69</b>	<b>3,787,584</b>	<b>19.99</b>
Employee Benefits	972,313	11.89	1,472,922	13.72	2,178,955	11.50
Supplies and Materials	599,668	7.34	546,036	5.09	1,299,627	6.86
Other Operating Expenses	1,210,345	14.80	1,430,334	13.32	4,871,001	25.71
Capital Outlay	824,181	10.08	1,426,808	13.29	2,316,881	12.23
Intrafund Transfers Out	117,177	1.43	142,012	1.32	356,937	1.88
Student Financial Aid	6,420	0.08	7,757	0.07	16,300	0.09
Other Student Aid	411,329	5.03	299,942	2.79	70,526	0.37
Reserves	0	0.00	0	0.00	31,632	0.17
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>4,141,434</b>	<b>50.66</b>	<b>5,325,810</b>	<b>49.61</b>	<b>11,141,859</b>	<b>58.82</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>8,175,431</b>	<b>100</b>	<b>10,734,666</b>	<b>100</b>	<b>18,942,896</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET  
CONTINUING EDUCATION

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	116,997	1.55	84,802	0.50	175,454	0.93
Contract Non-Classroom	1,154,348	15.25	1,970,206	11.70	2,224,461	11.76
Hourly Classroom	128,833	1.70	133,670	0.79	523,368	2.77
Hourly Non-Classroom	1,329,508	17.57	3,180,710	18.89	2,868,831	15.17
<b>TOTAL ACADEMIC SALARIES</b>	<b>2,729,686</b>	<b>36.06</b>	<b>5,369,388</b>	<b>31.89</b>	<b>5,792,114</b>	<b>30.62</b>
Contract Non-Classroom	698,111	9.22	2,177,089	12.93	2,359,845	12.48
Contract Classroom	388,791	5.14	384,113	2.28	461,594	2.44
Hourly Non-Classroom	140,324	1.85	396,634	2.36	1,397,523	7.39
Hourly Classroom	364,281	4.81	312,411	1.86	294,672	1.56
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,591,507</b>	<b>21.03</b>	<b>3,270,247</b>	<b>19.43</b>	<b>4,513,634</b>	<b>23.86</b>
Employee Benefits	1,277,929	16.88	2,336,575	13.88	3,414,259	18.05
Supplies and Materials	934,967	12.35	1,143,012	6.79	1,360,620	7.19
Other Operating Expenses	310,526	4.10	1,280,327	7.61	1,309,484	6.92
Capital Outlay	502,685	6.64	2,925,207	17.38	1,927,438	10.19
Intrafund Transfers Out	97,603	1.29	290,300	1.72	369,607	1.95
Student Financial Aid	0	0.00	57,000	0.34	0	0.00
Other Student Aid	124,000	1.64	163,075	0.97	227,499	1.20
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>3,247,710</b>	<b>42.91</b>	<b>8,195,496</b>	<b>48.68</b>	<b>8,608,907</b>	<b>45.51</b>
<b>TOTAL BUDGET</b>	<b>7,568,903</b>	<b>100.00</b>	<b>16,835,131</b>	<b>100.00</b>	<b>18,914,655</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS



## GENERAL FUND RESTRICTED

COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET  
CONTINUING EDUCATION

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Classroom	100,584	1.07	100,224	0.74	175,454	0.93
Contract Non-Classroom	1,289,847	13.72	1,752,868	12.98	2,224,461	11.76
Hourly Classroom	599,971	6.38	417,126	3.09	523,368	2.77
Hourly Non-Classroom	2,066,478	21.98	2,264,731	16.77	2,868,831	15.17
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,056,880</b>	<b>43.15</b>	<b>4,534,947</b>	<b>33.58</b>	<b>5,792,114</b>	<b>30.62</b>
Contract Non-Classroom	756,452	8.05	1,857,168	13.75	2,359,845	12.48
Contract Classroom	441,794	4.70	439,372	3.25	461,594	2.44
Hourly Non-Classroom	58,900	0.63	151,572	1.12	1,397,523	7.39
Hourly Classroom	384,258	4.09	277,532	2.05	294,672	1.56
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,641,403</b>	<b>17.46</b>	<b>2,725,644</b>	<b>20.18</b>	<b>4,513,634</b>	<b>23.86</b>
Employee Benefits	1,637,883	17.42	2,513,144	18.61	3,414,259	18.05
Supplies and Materials	687,960	7.32	668,836	4.95	1,360,620	7.19
Other Operating Expenses	290,313	3.09	614,504	4.55	1,309,484	6.92
Capital Outlay	895,772	9.53	2,213,621	16.39	1,927,438	10.19
Intrafund Transfers Out	40,474	0.43	120,421	0.89	369,607	1.95
Other Student Aid	150,102	1.60	115,187	0.85	227,499	1.20
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>3,702,503</b>	<b>39.39</b>	<b>6,245,713</b>	<b>46.24</b>	<b>8,608,907</b>	<b>45.51</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>9,400,787</b>	<b>100</b>	<b>13,506,304</b>	<b>100</b>	<b>18,914,655</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

### COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET DISTRICT OFFICES

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Non-Classroom	394,675	0.50	311,000	0.57	564,918	1.31
Hourly Non-Classroom	5,893,572	7.42	325,551	0.60	269,632	0.63
<b>TOTAL ACADEMIC SALARIES</b>	<b>6,288,247</b>	<b>7.92</b>	<b>636,551</b>	<b>1.17</b>	<b>834,550</b>	<b>1.94</b>
Contract Non-Classroom	1,946,880	2.45	2,025,989	3.73	2,312,724	5.38
Contract Classroom	41,889	0.05	45,659	0.08	60,000	0.14
Hourly Non-Classroom	5,373,726	6.76	254,585	0.47	271,666	0.63
Hourly Classroom	198,194	0.25	104,000	0.19	84,432	0.20
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>7,560,689</b>	<b>9.52</b>	<b>2,430,233</b>	<b>4.48</b>	<b>2,728,822</b>	<b>6.35</b>
Employee Benefits	5,321,078	6.70	1,218,776	2.25	1,291,869	3.00
Supplies and Materials	4,089,930	5.15	395,831	0.73	330,770	0.77
Other Operating Expenses	24,811,019	31.23	12,152,654	22.39	9,061,250	21.07
Capital Outlay	4,405,691	5.55	314,532	0.58	250,028	0.58
Intrafund Transfers Out	5,051,564	6.36	19,003,536	35.01	22,557,714	52.45
Interfund Transfers Out	298,200	0.38	12,298,200	22.66	441,675	1.03
Other Student Aid	0	0.00	0	0.00	195,750	0.46
Reserves	21,608,386	27.20	5,823,974	10.73	3,028,838	12.36
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>65,585,868</b>	<b>82.57</b>	<b>51,207,503</b>	<b>94.35</b>	<b>37,157,894</b>	<b>91.71</b>
<b>TOTAL BUDGET</b>	<b>79,434,804</b>	<b>100.00</b>	<b>54,274,287</b>	<b>100.00</b>	<b>40,721,266</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET  
DISTRICT OFFICES

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Non-Classroom	404,216	4.84	366,523	1.26	564,918	1.31
Hourly Non-Classroom	250,771	3.00	265,675	0.91	269,632	0.63
<b>TOTAL ACADEMIC SALARIES</b>	<b>654,988</b>	<b>7.84</b>	<b>632,198</b>	<b>2.18</b>	<b>834,550</b>	<b>1.94</b>
Contract Non-Classroom	1,809,119	21.66	2,071,108	7.13	2,312,724	5.38
Contract Classroom	45,054	0.54	47,360	0.16	60,000	0.14
Hourly Non-Classroom	186,619	2.23	226,512	0.78	271,666	0.63
Hourly Classroom	75,283	0.90	163,625	0.56	84,432	0.20
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,116,075</b>	<b>25.34</b>	<b>2,508,605</b>	<b>8.63</b>	<b>2,728,822</b>	<b>6.35</b>
Employee Benefits	1,804,757	21.61	2,468,275	8.50	1,291,869	3.00
Supplies and Materials	159,481	1.91	268,342	0.92	330,770	0.77
Other Operating Expenses	1,939,877	23.23	1,431,895	4.93	9,061,250	21.07
Capital Outlay	102,481	1.23	362,068	1.25	250,028	0.58
Intrafund Transfers Out	1,214,081	14.54	1,942,396	6.69	22,557,714	52.45
Interfund Transfers Out	359,365	4.30	19,441,675	66.91	441,675	1.03
Other Student Aid	0	0.00	0	0.00	195,750	0.46
Reserves	0	0.00	0	0.00	3,028,838	12.36
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>5,580,042</b>	<b>66.82</b>	<b>25,914,650</b>	<b>89.19</b>	<b>37,157,894</b>	<b>91.71</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>8,351,105</b>	<b>100</b>	<b>29,055,453</b>	<b>100</b>	<b>40,721,266</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## CHILD DEVELOPMENT FUND

### DESCRIPTION

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

### GOALS AND OBJECTIVES

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

### REVENUE

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

### BUDGET - SEE NEXT PAGE

## CHILD DEVELOPMENT FUND

	City College	Mesa College	Miramar College	District Office	Total Child Development Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ 26,316	\$ 744,822	\$ 121,653	\$ 149,304	\$ 1,042,095
Federal Revenue	0	0	0	70,000	70,000
State Child Development Revenue	258,650	224,722	211,003	72,437	766,812
Local Revenue (including Interest)	16,965	20,775	9,680	14,000	61,420
Interfund Transfer In from GFU	25,000	25,000	25,000	25,000	100,000
Intrafund Transfer In from Child Dev	8,334	8,333	8,333	0	25,000
<b>TOTAL SOURCES</b>	<b>\$ 335,265</b>	<b>\$ 1,023,652</b>	<b>\$ 375,669</b>	<b>\$ 330,741</b>	<b>\$ 2,065,327</b>
<b>Expenditures</b>					
Academic Salaries	\$ 0	\$ 16,000	\$ 38,000	\$ 0	\$ 54,000
Non-Academic Salaries	253,514	195,000	124,836	0	573,350
Employee Benefits	68,270	33,850	31,585	0	133,705
Supplies and Materials	12,012	175,494	33,143	234,304	454,953
Other Operating Expenses	0	311,791	15,000	2,000	328,791
Capital Outlay	1,469	291,517	133,105	0	426,091
Interfund Transfer Out	0	0	0	69,437	69,437
Intrafund Transfer Out to Child Dev	0	0	0	25,000	25,000
<b>TOTAL USES</b>	<b>\$ 335,265</b>	<b>\$ 1,023,652</b>	<b>\$ 375,669</b>	<b>\$ 330,741</b>	<b>\$ 2,065,327</b>

## CHILD DEVELOPMENT FUND

## COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Non-Classroom	0	0.00	0	0.00	30,000	1.45
Hourly Non-Classroom	0	0.00	10,000	0.49	24,000	1.16
<b>TOTAL ACADEMIC SALARIES</b>	<b>-</b>	<b>0</b>	<b>10,000</b>	<b>0.49</b>	<b>54,000</b>	<b>2.61</b>
Contract Classroom	183,168	10.79	223,095	10.84	191,940	9.29
Hourly Non-Classroom	0	0.00	25,000	1.22	51,000	2.47
Hourly Classroom	409,793	24.14	368,026	17.89	330,410	16.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>592,961</b>	<b>34.92</b>	<b>616,121</b>	<b>29.94</b>	<b>573,350</b>	<b>27.76</b>
Employee Benefits	168,591	9.93	101,622	4.94	133,705	6.47
Supplies and Materials	402,058	23.68	557,258	27.08	454,953	22.03
Other Operating Expenses	216,418	12.75	378,633	18.40	328,791	15.92
Capital Outlay	239,644	14.11	299,214	14.54	426,091	20.63
Intrafund Transfers Out	25,000	1.47	25,000	1.22	25,000	1.21
Interfund Transfers Out	53,206	3.13	69,725	3.39	69,437	3.36
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,104,917</b>	<b>65.08</b>	<b>1,431,452</b>	<b>69.57</b>	<b>1,437,977</b>	<b>69.62</b>
<b>TOTAL BUDGET</b>	<b>1,697,878</b>	<b>100</b>	<b>2,057,573</b>	<b>100</b>	<b>2,065,327</b>	<b>100</b>

## CHILD DEVELOPMENT

### COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Non-Classroom	0	0.00	11,653	1.20	30,000	1.45
Hourly Non-Classroom	22,803	3.28	10,721	1.10	24,000	1.16
<b>TOTAL ACADEMIC SALARIES</b>	<b>22,803</b>	<b>3.28</b>	<b>22,374</b>	<b>2.31</b>	<b>54,000</b>	<b>2.61</b>
Contract Classroom	172,729	24.82	181,701	18.72	191,940	9.29
Hourly Non-Classroom	27,381	3.93	39,335	4.05	51,000	2.47
Hourly Classroom	133,221	19.14	227,518	23.44	330,410	16.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>333,331</b>	<b>47.89</b>	<b>448,554</b>	<b>46.22</b>	<b>573,350</b>	<b>27.76</b>
Employee Benefits	107,233	15.41	127,396	13.13	133,705	6.47
Supplies and Materials	126,745	18.21	125,329	12.91	454,953	22.03
Other Operating Expenses	12,074	1.73	15,337	1.58	328,791	15.92
Capital Outlay	25,476	3.66	86,221	8.88	426,091	20.63
Intrafund Transfers Out	25,000	3.59	76,264	7.86	25,000	1.21
Interfund Transfers Out	43,328	6.23	69,006	7.11	69,437	3.36
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>339,856</b>	<b>48.83</b>	<b>499,554</b>	<b>51.47</b>	<b>1,437,977</b>	<b>69.62</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>695,990</b>	<b>100</b>	<b>970,481</b>	<b>100</b>	<b>2,065,327</b>	<b>100</b>



## OTHER SPECIAL REVENUE FUNDS

### DESCRIPTION

This fund is established in accordance with the California Community College's Budget and Accounting Manual as part of the Special Revenue Subfund 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.

	Cosmetology Fund	Consumer Fee Fund	Pay To Print	Fee Classes Fund	GED Testing Fund	Total Special Revenue Funds
<b>Beginning Balance and Income</b>						
Beginning Balance	\$ 78,304	\$ 113,291	\$ 721,610	\$ 221,487	\$ 43,240	\$ 1,177,932
Local Revenue	50,000	120,000	171,000	360,000	5,000	706,000
<b>TOTAL SOURCES</b>	<b>\$ 128,304</b>	<b>\$ 233,291</b>	<b>\$ 892,610</b>	<b>\$ 581,487</b>	<b>\$ 48,240</b>	<b>\$ 1,883,932</b>
<b>Expenditures</b>						
Academic Salaries	\$ 0	\$ 0	\$ 0	\$ 252,877	\$ 0	\$ 252,877
Non-Academic Salaries	0	0	18,101	39,241	0	57,342
Employee Benefits	0	0	1,615	55,000	0	56,615
Supplies and Materials	99,970	178,050	231,490	100,800	15,360	625,670
Other Operating Expenses	8,334	55,241	195,391	45,849	32,880	337,695
Capital Outlay	20,000	0	446,013	87,720	0	553,733
<b>TOTAL USES</b>	<b>\$ 128,304</b>	<b>\$ 233,291</b>	<b>\$ 892,610</b>	<b>\$ 581,487</b>	<b>\$ 48,240</b>	<b>\$ 1,883,932</b>

## OTHER SPECIAL REVENUE FUNDS

### COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Non-Classroom	33,141	1.98	35,000	2.03	32,877	1.75
Hourly Classroom	313,326	18.72	298,811	17.32	220,000	11.68
<b>TOTAL ACADEMIC SALARIES</b>	<b>346,467</b>	<b>20.7</b>	<b>333,811</b>	<b>19.35</b>	<b>252,877</b>	<b>13.42</b>
Contract Non-Classroom	36,000	2.15	36,000	2.09	39,241	2.08
Hourly Non-Classroom	11,522	0.69	13,650	0.79	13,545	0.72
Hourly Classroom	19,325	1.15	3,576	0.21	4,556	0.24
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>66,847</b>	<b>3.99</b>	<b>53,226</b>	<b>3.09</b>	<b>57,342</b>	<b>3.04</b>
Employee Benefits	60,615	3.62	54,853	3.18	56,615	3.01
Supplies and Materials	509,144	30.42	535,444	31.04	625,670	33.21
Other Operating Expenses	232,110	13.87	290,770	16.86	337,695	17.93
Capital Outlay	458,684	27.40	456,878	26.49	553,733	29.39
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,260,553</b>	<b>75.31</b>	<b>1,337,945</b>	<b>77.56</b>	<b>1,573,713</b>	<b>83.53</b>
<b>TOTAL BUDGET</b>	<b>1,673,867</b>	<b>100</b>	<b>1,724,982</b>	<b>100</b>	<b>1,883,932</b>	<b>100</b>

## OTHER SPECIAL REVENUE FUNDS

### COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Non-Classroom	14,543	2.61	32,723	5.30	32,877	1.75
Hourly Classroom	201,208	36.09	177,972	28.84	220,000	11.68
<b>TOTAL ACADEMIC SALARIES</b>	<b>215,751</b>	<b>38.7</b>	<b>210,696</b>	<b>34.14</b>	<b>252,877</b>	<b>13.42</b>
Contract Non-Classroom	38,065	6.83	38,936	6.31	39,241	2.08
Hourly Non-Classroom	997	0.18	0	0.00	13,545	0.72
Hourly Classroom	0	0.00	0	0.00	4,556	0.24
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>39,063</b>	<b>7.01</b>	<b>38,936</b>	<b>6.31</b>	<b>57,342</b>	<b>3.04</b>
Employee Benefits	42,953	7.71	41,201	6.68	56,615	3.01
Supplies and Materials	203,154	36.44	236,516	38.32	625,670	33.21
Other Operating Expenses	46,808	8.40	57,037	9.24	337,695	17.93
Capital Outlay	9,734	1.75	32,816	5.32	553,733	29.39
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>302,650</b>	<b>54.29</b>	<b>367,569</b>	<b>59.55</b>	<b>1,573,713</b>	<b>83.53</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>557,463</b>	<b>100</b>	<b>617,202</b>	<b>100</b>	<b>1,883,932</b>	<b>100</b>

## CAPITAL PROJECTS FUND

### DESCRIPTION

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

### GOALS AND OBJECTIVES

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

### REVENUE

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

### BUDGET - SEE NEXT PAGE

## CAPITAL PROJECTS FUND BUDGET

### BEGINNING BALANCE & INCOME

Beginning Balance	\$	21,930,400
Energy Efficiency Efforts Revenue		3,256,957
State Schedule Maintenance		1,788,834
Interest		53,105
Rental and Lease		1,034,752
Other Misc Local		5,903,329
Interfund Transfer In from GFU		441,675
Intrafund Transfer In		337,657

<b>TOTAL SOURCE</b>	<b>\$</b>	<b>34,746,709</b>
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
<b>Expenditures &amp; Reserves</b>						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	6,044,295	\$ 6,044,295
New Construction	0	0	0	0	16,819,502	16,819,502
State Seismic Retrofit	0	0	0	0	0	0
Local Projects (1)	223,240	358,564	326,887	53,999	8,988,740	9,951,430
Redevelopment	0	0	0	0	1,563,101	1,563,101
Operating Costs	0	0	0	0	30,724	30,724
Intrafund Transfer Out	0	0	0	0	337,657	337,657
<b>RESERVES</b>						
<b>TOTAL USES</b>	<b>\$ 223,240</b>	<b>\$ 358,564</b>	<b>\$ 326,887</b>	<b>\$ 53,999</b>	<b>\$ 33,784,019</b>	<b>\$ 34,746,709</b>

## CAPITAL PROJECTS FUND ACTUALS

### BEGINNING BALANCE & INCOME

Beginning Balance	\$ 11,091,069
Energy Efficiency Efforts Revenue	478,240
State Schedule Maintenance	4,190,472
Interest	86,515
Rental and Lease	869,245
Other Misc Local	2,678,074
Interfund Transfer In from GFU/GFR	19,441,675
Intrafund Transfer In	1,262,657
Unrealized Gain on Investments	-64,060

### TOTAL SOURCES \$ 40,033,887

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
<b>Expenditures &amp; Reserves</b>						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,279,233	\$ 4,279,233
New Construction	0	0	0	0	10,639,978	10,639,978
Redevelopment	0	0	0	0	0	0
Local Projects (1)	24,931	0	20,423	37,030	1,731,276	1,813,660
Operating Costs	0	0	0	0	268,509	268,509
Unrealized Loss	0	0	0	0	0	0
Interfund Transfer Out to GFU	0	0	0	0	0	0
Intrafund Transfer Out to Capital	0	0	0	0	1,102,107	1,102,107
<b>TOTAL USES</b>	<b>\$ 24,931</b>	<b>\$ -</b>	<b>\$ 20,423</b>	<b>\$ 37,030</b>	<b>\$ 18,021,103</b>	<b>\$ 18,103,487</b>

### ENDING BALANCE 21,930,400

(1) Local Projects include:

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

OTHER FUNDS  
CAPITAL  
PROJECTS

## PROPOSITION "S" FUND

### DESCRIPTION

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

### GOALS AND OBJECTIVES

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

### REVENUE

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

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

### BUDGET - SEE NEXT PAGE

## PROPOSITION "S" FUND BUDGET

BEGINNING BALANCE AND INCOME	
Beginning Balance	\$ 17,545,168
Interest	169,481
Unrealized Gain/ Loss	
<b>TOTAL SOURCES</b>	<b>\$ 17,714,649</b>

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
<b>Expenditures &amp; Reserves</b>						
Building Renovation	\$ 0	\$ 1,664,506	\$ 0	\$ 0	\$ 0	1,664,506
New Construction	2,001,000	6,795	550,000	161,274	0	2,719,069
Infrastructure	0	0	350,000	0	0	350,000
Program Management	0	0	0	0	431	431
IT	0	0	0	0	11,824,938	11,824,938
Reserves						1,155,705
<b>TOTAL USES</b>	<b>\$ 2,001,000</b>	<b>\$ 1,671,301</b>	<b>\$ 900,000</b>	<b>\$ 161,274</b>	<b>\$ 11,825,369</b>	<b>\$ 17,714,649</b>

### Projects by Campus

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



## PROPOSITION "S" FUND ACTUALS

BEGINNING BALANCE AND INCOME	
Beginning Balance	\$ 17,545,168
Interest	169,481
Unrealized Gain/ Loss	
<b>TOTAL SOURCES</b>	<b>\$ 17,714,649</b>

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
<b>Expenditures &amp; Reserves</b>						
Building Renovation	\$ 0	\$ 1,664,506	\$ 0	\$ 0	\$ 0	1,664,506
New Construction	2,001,000	6,795	550,000	161,274	0	2,719,069
Infrastructure	0	0	350,000	0	0	350,000
Program Management	0	0	0	0	431	431
IT	0	0	0	0	11,824,938	11,824,938
Reserves						1,155,705
<b>TOTAL USES</b>	<b>\$ 2,001,000</b>	<b>\$ 1,671,301</b>	<b>\$ 900,000</b>	<b>\$ 161,274</b>	<b>\$ 11,825,369</b>	<b>\$ 17,714,649</b>

**Projects by Campus**

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

## 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, July 2013 and November 2016. Proceeds from the sales were approximately: \$225 million, \$250 million, \$273 million and \$122 million respectively. The Proposition N bonds were fully issued as of November 2016.

In 2012, the District refunded approximately \$245 million of the San Diego Community College District (San Diego County, California) General Obligation Bonds Election of 2006, Series 2007 (the “Series 2007 Bonds”).

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

### BUDGET - SEE NEXT PAGE

## PROPOSITION "N" FUND BUDGET

### BEGINNING BALANCE AND INCOME

Beginning Balance	\$	111,330,593
Interest		1,027,095
Unrealized Gain		0

<b>TOTAL SOURCES</b>	<b>\$</b>	<b>112,357,688</b>
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
<b>Expenditures and Reserves</b>						
Building Renovation	\$ 43,951,002	\$ 1,500	\$ 1,295,469	\$ 0	\$ 0	45,247,971
Building Renovation/New Const.	0	0	243,460	860,000	0	1,103,460
New Construction	670,000	48,123,292	5,822,267	0	0	54,615,559
Infrastructure	400,000	2,160,000	3,000,000	0	0	5,560,000
Program Management	0	0	0	0	4,830,698	4,830,698
Reserves						1,000,000
<b>TOTAL USES</b>	<b>\$ 45,021,002</b>	<b>\$ 50,284,792</b>	<b>\$ 10,361,196</b>	<b>\$ 860,000</b>	<b>\$ 4,830,698</b>	<b>112,357,688</b>

### Projects by Campus

City:	Humanities Bldg, Engineering Tech, Science Bldg, D-Bldg. Roof, Renovate A-Bldg, Construct Languages and Speech, Infrastructure
Mesa:	Math & Science, Instructional Tech Bldg, Infrastructure, Cafeteria/Bookstore/Stockroom, Art Facilities, Temporary Technology Village
Miramar:	Interim Library, Café/Bookstore, Science Bldg. Addition, Aviation Maint. Tech Center, Heavy Advanced Transportation, Parking Structure #1, Campus Dev. Infrastructure, College Serv Ctr - Public Info Office, Maintenance Facility, Library Resource Center, Art and Humanities/Technology Bldg., Administrative Building, Continuing Education Bldg., Training Coarse
Cont. Ed:	Clairemont Linda Vista Bldg, ECC Ph II Wing-Reno. & relo of Admin Bldg.
Districtwide:	Program Management

# PROPOSITION "N" FUND ACTUALS

## BEGINNING BALANCE AND INCOME

Beginning Balance	\$	30,865,997
Proceeds from Bond Sale		121,829,807
Interest		935,633
Other Misc Local Revenue		28,749
Unrealized Gain		-466,660

## TOTAL SOURCES \$ 153,193,526

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
<b>Expenditures &amp; Reserves</b>						
Building Renovation	\$ 17,174,785	\$ 78,914	\$ 5,331,672	\$ 0	\$ 0	22,585,371
Building Renovation/New Const.	0	0	343,058	93,407	0	436,465
New Construction	412,138	11,674,361	104,536	0	0	12,191,035
Infrastructure	521,783	606,574	1,957,678	0	0	3,086,035
Program Management Reserves				0	3,564,027	3,564,027
<b>TOTAL USES</b>	<b>\$ 18,108,706</b>	<b>\$ 12,359,849</b>	<b>\$ 7,736,944</b>	<b>\$ 93,407</b>	<b>\$ 3,564,027</b>	<b>41,862,933</b>

## ENDING BALANCE 111,330,593

**Projects by Campus**

City:	Humanities Bldg, Engineering Tech, Science Bldg, Renovate M-Bldg, D-Bldg Roof, Renovate A-Bldg, Construct Languages, and Speech, Infrastructure
Mesa:	Math & Science, Instructional Tech Bldg, Infrastructure, Cafeteria/Bookstore/ Stockroom, Art Facilities, Temporary Technology Village, LRC- Language Center Remodel
Miramar:	Regional Pub. Safety Inst, Interim Library, Café/Bookstore, Science Bldg. Addition, Aviation Maint. Tech Center, Heavy Advanced Transportation, Parking Structure #1,
CE:	Claremont Linda Vist Bldg, ECC Ph II Wing-Reno
Districtwide:	Program Management

## ENTERPRISE FUNDS (ABSO)

### DESCRIPTION

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

### 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

	Bookstore	Food Service	Total Enterprise Funds
<b>Income</b>			
Sales	\$ 10,877,810	\$ 5,229,075	\$ 16,106,885
Interest/Other Income	281,550	54,679	336,229
<b>TOTAL INCOME</b>	<b>\$ 11,159,360</b>	<b>\$ 5,283,754</b>	<b>\$ 16,443,114</b>
<b>Expenditures</b>			
Non-Academic Salaries	2,574,012	1,681,185	4,255,197
Employee Benefits	871,998	980,122	1,852,120
Supplies and Materials	6,735,250	1,887,371	8,622,621
Other Operating Expenses	753,100	632,373	1,385,473
Capital Outlay	125,000	102,703	227,703
<b>EXPENDITURES</b>	<b>11,059,360</b>	<b>5,283,754</b>	<b>16,343,114</b>
Reserves	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,059,360</b>	<b>\$ 5,283,754</b>	<b>\$ 16,343,114</b>

## ENTERPRISE FUNDS (ABSO)

### COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Non-Classroom.	2,619,764	11.68	2,770,799	14.45	3,821,710	22.10
Hourly Non-Classroom.	2,150,365	9.59	1,620,210	8.45	874,000	5.05
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,770,129</b>	<b>21.27</b>	<b>4,391,009</b>	<b>22.9</b>	<b>4,695,710</b>	<b>27.15</b>
Employee Benefits	1,453,685	6.48	1,334,575	6.96	2,029,122	11.73
Supplies and Materials	10,129,110	45.16	8,256,321	43.06	8,627,121	49.89
Other Operating Expenses	1,177,888	5.25	1,322,287	6.90	1,703,458	9.85
Capital Outlay	176,500	0.79	189,100	0.99	237,703	1.37
Intrafund Transfers Out	0	0.00	585,000	3.05	0	0.00
Reserves	4,720,233	21.05	3,097,301	16.15	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>17,657,416</b>	<b>78.73</b>	<b>14,784,584</b>	<b>77.1</b>	<b>12,597,404</b>	<b>72.85</b>
<b>TOTAL BUDGET</b>	<b>22,427,545</b>	<b>100</b>	<b>19,175,593</b>	<b>100</b>	<b>17,293,114</b>	<b>100</b>

## ENTERPRISE FUNDS (ABSO)

### COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Contract Non-Classroom.	2,926,259	14.86	3,060,279	15.23	3,821,710	22.10
Hourly Non-Classroom.	1,800,420	9.14	1,841,542	9.17	874,000	5.05
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,726,679</b>	<b>24.01</b>	<b>4,901,821</b>	<b>24.4</b>	<b>4,695,710</b>	<b>27.15</b>
Employee Benefits	1,527,373	7.76	1,674,380	8.33	2,029,122	11.73
Supplies and Materials	10,805,722	54.88	10,324,974	51.39	8,627,121	49.89
Other Operating Expenses	1,189,032	6.04	1,152,280	5.74	1,703,458	9.85
Capital Outlay	93,331	0.47	36,475	0.18	237,703	1.37
Intrafund Transfers Out	1,347,085	6.84	2,000,000	9.96	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>14,962,543</b>	<b>75.99</b>	<b>15,188,109</b>	<b>75.6</b>	<b>12,597,404</b>	<b>72.85</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>19,689,221</b>	<b>100</b>	<b>20,089,930</b>	<b>100</b>	<b>17,293,114</b>	<b>100</b>

## OTHER ENTERPRISE FUNDS

### DESCRIPTION

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

### GOALS AND OBJECTIVES

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

### REVENUE

Revenue is primarily derived from advertising and membership subscriptions.

### BUDGET

	<b>KSDS Radio Station</b>
<b>REVENUE</b>	
Sales	\$ 675,201
Interest/Other Income	139,799
Interfund Transfer In from GFU	135,000
<b>TOTAL INCOME</b>	<b>\$ 950,000</b>
Expenditures	\$ 950,000
<b>TOTAL EXPENDITURES/RESERVES</b>	<b>\$ 950,000</b>



## INTERNAL SERVICES FUND

### DESCRIPTION

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

### GOALS AND OBJECTIVES

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

### REVENUE

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

### BUDGET - SEE NEXT PAGE

## INTERNAL SERVICES FUND BUDGET

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
<b>Beginning Balance and Income</b>							
Beginning Balance	\$ 323,947	\$ 6,304,162	\$ 2,427,479	\$ 528,270	\$ 1,952,194	\$ 31,203	\$ 11,567,255
Interest Revenue	700	8,500	7,500	1,300	5,000	0	23,000
District Share/Support, Payroll	35,829,885	4,293,117	0	0	0	0	40,123,002
Employee/Retiree Share	2,965,000	0	0	0	0	454,973	3,419,973
GFU/GFR Offset	(35,829,885)	(4,293,117)	(767,000)	(222,464)	(1,146,126)	0	(42,258,592)
Interfund Transfer In from GFU	0	0	0	7,675	0	0	7,675
District Support, Other	0	15,000	767,000	214,789	1,146,126	0	2,142,915
<b>TOTAL SOURCES</b>	<b>\$ 3,289,647</b>	<b>\$ 6,327,662</b>	<b>\$ 2,434,979</b>	<b>\$ 529,570</b>	<b>\$ 1,957,194</b>	<b>\$ 486,176</b>	<b>\$ 15,025,228</b>
<b>Expenditures and Reserves</b>							
Claims Paid/Legal Settlement/Expense	\$ 0	\$ 1,713,995	\$ 767,000	\$ 0	\$ 0	\$ 454,973	\$ 2,935,968
Premium Payment	38,794,885	365,754	0	222,464	1,146,126	0	40,529,229
GFU/GFR Offset	(35,829,885)	(4,293,117)	(767,000)	(222,464)	(1,146,126)	0	(42,258,592)
Other Operating Expenses	0	0	0	0	0	0	0
Other Support	0	0	0	0	0	0	0
Reserves	324,647	8,541,030	2,434,979	529,570	1,957,194	31,203	13,818,623
<b>TOTAL USES</b>	<b>\$ 3,289,647</b>	<b>\$ 6,327,662</b>	<b>\$ 2,434,979</b>	<b>\$ 529,570</b>	<b>\$ 1,957,194</b>	<b>\$ 486,176</b>	<b>\$ 15,025,228</b>

## INTERNAL SERVICES FUND ACTUALS

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
<b>Beginning Balance and Income</b>							
Beginning Balance	\$ 181,544	\$ 3,883,339	\$ 2,419,098	\$ 518,816	\$ 1,945,454	\$ 20,677	\$ 8,968,928
Interest Revenue	719	10,722	8,381	1,778	6,740	0	28,340
District Share/Support, Payroll	33,428,763	4,718,932	0	0	0	0	38,147,695
Employee/Retiree Share	2,940,378	0	0	0	0	376,212	3,316,590
Interfund Transfer In from GFU	0	0	0	7,675	0	0	7,675
District Support, Other	460	17,465	591,471	246,846	1,085,477	0	1,941,718
<b>TOTAL SOURCES</b>	<b>\$ 36,551,864</b>	<b>\$ 8,630,457</b>	<b>\$ 3,018,950</b>	<b>\$ 775,115</b>	<b>\$ 3,037,671</b>	<b>\$ 396,889</b>	<b>\$ 52,410,946</b>
<b>Expenditures</b>							
Claims Paid/Legal Settlement	\$ 0	\$ 1,676,678	\$ 290,017	\$ 0	\$ 0	\$ 350,717	\$ 2,317,412
Premium Payment	36,227,917	442,632	0	246,846	1,085,477	0	38,002,871
Legal Fees	0	0	301,454	0	0	0	301,454
Claims Administration	0	206,985	0	0	0	14,969	221,954
<b>TOTAL USES</b>	<b>\$ 36,227,917</b>	<b>\$ 2,326,295</b>	<b>\$ 591,471</b>	<b>\$ 246,846</b>	<b>\$ 1,085,477</b>	<b>\$ 365,686</b>	<b>\$ 40,843,691</b>
<b>ENDING BALANCE</b>	<b>\$ 323,947</b>	<b>\$ 6,304,162</b>	<b>\$ 2,427,479</b>	<b>\$ 528,270</b>	<b>\$ 1,952,194</b>	<b>\$ 31,203</b>	<b>\$ 11,567,255</b>

## ASSOCIATED STUDENTS FUND

### DESCRIPTION

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

### GOALS AND OBJECTIVES

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

### REVENUE

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

### BUDGET

The 2017-2018 Adopted Budget for all sites is shown below. AS budgets are developed and approved by AS official representatives, maintained by the campus' personnel, monitored by the District's Business and Technology Services Division and subject to audit by the District's contracted independent auditors.

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Hourly Non-Classroom.	21,030	5.31	29,030	7.06	33,000	8.06
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>21,030</b>	<b>5.31</b>	<b>29,030</b>	<b>7.06</b>	<b>33,000</b>	<b>8.06</b>
Employee Benefits	2,225	0.56	2,225	0.54	2,725	0.67
Supplies and Materials	16,230	4.10	18,861	4.58	23,719	5.79
Other Operating Expenses	141,445	35.73	153,928	37.41	149,961	36.61
Capital Outlay	7,000	1.77	3,500	0.85	3,500	0.85
Reserves	207,996	52.53	203,935	49.56	196,748	48.03
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>374,896</b>	<b>94.69</b>	<b>382,449</b>	<b>92.94</b>	<b>376,653</b>	<b>91.94</b>
<b>TOTAL BUDGET</b>	<b>395,926</b>	<b>100</b>	<b>411,479</b>	<b>100</b>	<b>409,653</b>	<b>100</b>

## ASSOCIATED STUDENT FUND BUDGET

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ 85,566	\$ 137,449	\$ 31,982	\$ 20,232	\$ 275,229
Local/Interest Revenue	5,860	7,600	4,500	4,275	22,235
Interfund Transfer In from GFU	32,881	47,466	26,842	5,000	112,189
<b>TOTAL SOURCES</b>	<b>\$ 124,307</b>	<b>\$ 192,515</b>	<b>\$ 63,324</b>	<b>\$ 29,507</b>	<b>\$ 409,653</b>
<b>Expenditures and Reserves</b>					
Non-Academic Salaries	\$ 15,000	\$ 10,000	\$ 8,000	\$ 0	\$ 33,000
Employee Benefits	1,500	665	560	0	2,725
Supplies and Materials	15,000	2,000	3,000	3,719	23,719
Special Activities	60,503	55,000	15,000	19,458	149,961
Capital Outlay	1,000	1,000	0	1,500	3,500
Reserves	31,303	123,850	36,764	4,831	196,748
<b>TOTAL USES</b>	<b>124,307</b>	<b>192,515</b>	<b>63,324</b>	<b>29,507</b>	<b>409,653</b>

## ASSOCIATED STUDENT FUND ACTUALS

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ 82,732	\$ 138,255	\$ 31,522	\$ 23,796	\$ 276,305
Local/Interest Revenue	2,858	8,265	4,440	1,756	17,319
Interfund Transfer In from GFU	35,460	50,356	23,977	5,000	114,793
<b>TOTAL SOURCES</b>	<b>\$ 121,050</b>	<b>\$ 196,876</b>	<b>\$ 59,939</b>	<b>\$ 30,552</b>	<b>\$ 408,417</b>
<b>Expenditures</b>					
Non-Academic Salaries	\$ 5,297	\$ 7,488	\$ 6,974	\$ 0	\$ 19,759
Employee Benefits	306	556	461	0	1,323
Supplies and Materials	5,508	1,323	2,589	0	9,420
Special Activities	24,373	50,060	17,933	10,320	102,686
Capital Outlay	0	0	0	0	0
<b>TOTAL USES</b>	<b>\$ 35,484</b>	<b>\$ 59,427</b>	<b>\$ 27,957</b>	<b>\$ 10,320</b>	<b>\$ 133,188</b>
<b>ENDING BALANCE</b>	<b>\$ 85,566</b>	<b>\$ 137,449</b>	<b>\$ 31,982</b>	<b>\$ 20,232</b>	<b>\$ 275,229</b>

# STUDENT REPRESENTATION FEE TRUST FUND

## DESCRIPTION

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

## GOALS AND OBJECTIVES

The District monitors the activity within this fund to ensure that 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

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Supplies and Materials	4,403	2.01	15,000	5.93	15,000	6.60
Other Operating Expenses	95,473	43.53	109,744	43.37	130,000	57.19
Capital Outlay	24,444	11.14	27,284	10.78	12,454	5.48
Reserves	95,016	43.32	101,002	39.92	69,859	30.73
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>219,336</b>	<b>100</b>	<b>253,030</b>	<b>100</b>	<b>227,313</b>	<b>100</b>
<b>TOTAL BUDGET</b>	<b>219,336</b>	<b>100</b>	<b>253,030</b>	<b>100</b>	<b>227,313</b>	<b>100</b>

OTHER FUNDS  
STUDENT REPRESENTATION  
FEE TRUST

## STUDENT REPRESENTATION FEE TRUST FUND BUDGET

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
<b>Beginning Balance and Income</b>				
Beginning Balance	\$ 37,454	\$ 42,637	\$ 87,222	\$ 167,313
Local/Interest Revenue	26,000	34,000	0	60,000
<b>TOTAL SOURCES</b>	<b>\$ 63,454</b>	<b>\$ 76,637</b>	<b>\$ 87,222</b>	<b>\$ 227,313</b>
<b>Expenditures and Reserves</b>				
Supplies and Materials	\$ 11,000	\$ 0	\$ 4,000	\$ 15,000
Other Operating Expenses	45,000	65,000	20,000	130,000
Capital Outlay	7,454	0	5,000	12,454
Reserves	0	11,637	58,222	69,859
<b>TOTAL USES</b>	<b>\$ 63,454</b>	<b>\$ 76,637</b>	<b>\$ 87,222</b>	<b>\$ 227,313</b>



## STUDENT REPRESENTATION FEE TRUST FUND ACTUALS

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
<b>Beginning Balance and Income</b>				
Beginning Balance	\$ 54,528	\$ 49,627	\$ 64,375	\$ 168,530
Local/Interest Revenue	26,394	42,895	22,847	92,136
<b>TOTAL SOURCES</b>	<b>\$ 80,922</b>	<b>\$ 92,522</b>	<b>\$ 87,222</b>	<b>\$ 260,666</b>
<b>Expenditures</b>				
Supplies and Materials	\$ 0	\$ 0	\$ 0	\$ 0
Other Operating Expenses	43,468	49,885	0	93,353
Capital Outlay	0	0	0	0
<b>TOTAL USES</b>	<b>\$ 43,468</b>	<b>\$ 49,885</b>	<b>\$ 0</b>	<b>\$ 93,353</b>
<b>ENDING BALANCE</b>	<b>\$ 37,454</b>	<b>\$ 42,637</b>	<b>\$ 87,222</b>	<b>\$ 167,313</b>

OTHER FUNDS  
STUDENT REPRESENTATION  
FEE TRUST

# STUDENT FINANCIAL AID FUND

## DESCRIPTION

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

## GOALS AND OBJECTIVES

Provide financial assistance to students.

## REVENUE

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

## BUDGET - SEE NEXT PAGE

## STUDENT FINANCIAL AID FUND BUDGET

	City College	Mesa College	Miramar College	Total Student Financial Aid Fund
<b>Federal Grants/Loans</b>				
Pell Grants	\$ 22,500,000	\$ 20,500,000	\$ 11,500,000	\$ 54,500,000
Supplemental Educational Opportunity Grants	491,997	453,841	168,971	1,114,809
William D. Ford Direct Loan program	2,100,000	1,700,000	1,000,000	4,800,000
AmeriCorps	60,000	40,000	20,000	120,000
Alternative Loan	200,000	600,000	170,000	970,000
Osher	77,000	24,200	17,600	118,800
<b>TOTAL FEDERAL GRANTS/LOANS</b>	<b>25,428,997</b>	<b>23,318,041</b>	<b>12,876,571</b>	<b>61,623,609</b>
<b>State Grants</b>				
Extended Opportunity Program and Services	195,532	193,129	134,250	522,911
Cooperative Agencies Reserved for Education	18,437	12,845	20,000	51,282
CA Student Aid Commission-Cal Grant B and C	2,200,000	1,600,000	800,000	4,600,000
FT Student Success	826,900	703,533	327,058	1,857,491
<b>TOTAL STATE GRANTS</b>	<b>3,240,869</b>	<b>2,509,507</b>	<b>1,281,308</b>	<b>7,031,684</b>
<b>TOTAL STUDENT GRANTS/LOANS</b>	<b>28,669,866</b>	<b>25,827,548</b>	<b>14,157,879</b>	<b>68,655,293</b>
Interfund Transfers	24,600	22,692	8,449	55,741
<b>TOTAL</b>	<b>\$ 28,694,466</b>	<b>\$ 25,850,240</b>	<b>\$ 14,166,328</b>	<b>\$ 68,711,034</b>

## STUDENT FINANCIAL AID FUND ACTUALS

	City College	Mesa College	Miramar College	Total Student Financial Aid Fund
<b>Federal Grants/Loans</b>				
Pell Grants	\$ 20,885,571	\$ 18,950,445	\$ 10,483,212	\$ 50,319,228
Supplemental Educational Opportunity Grants	201,075	526,417	152,100	879,592
William D. Ford Direct Loan program	1,783,504	1,558,524	733,872	4,075,900
AmeriCorps	50,613	17,407	9,128	77,148
Alternative Loan	171,010	557,199	158,100	886,309
Osher	81,675	30,625	17,600	129,900
<b>TOTAL FEDERAL GRANTS/LOANS</b>	<b>23,173,448</b>	<b>21,640,617</b>	<b>11,554,012</b>	<b>56,368,077</b>
<b>State Grants</b>				
Extended Opportunity Program and Services	195,532	138,900	134,250	468,682
Cooperative Agencies Reserved for Education	43,210	11,444	20,500	75,154
CA Student Aid Commission-Cal Grant B and C	2,159,442	1,494,576	758,051	4,412,069
FT Student Success	509,400	396,900	199,086	1,105,386
<b>TOTAL STATE GRANTS</b>	<b>2,907,584</b>	<b>2,041,820</b>	<b>1,111,887</b>	<b>6,061,291</b>
<b>TOTAL STUDENT GRANTS/LOANS</b>	<b>26,081,032</b>	<b>23,682,437</b>	<b>12,665,899</b>	<b>62,429,368</b>
Interfund Transfers	10,024	26,306	4,492	40,822
<b>TOTAL</b>	<b>\$ 26,091,056</b>	<b>\$ 23,708,743</b>	<b>\$ 12,670,391</b>	<b>\$ 62,470,190</b>

OTHER FUNDS  
STUDENT  
FINANCIAL AID

# SCHOLARSHIP AND LOAN TRUST FUNDS

## DESCRIPTION

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

## GOALS AND OBJECTIVES

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

## 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 scholarships are disbursed annually in accordance with requests submitted by the sites.

## BUDGET

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

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Student Financial Aid	44,574	59.51	0	0.00	21,207	27.66
Reserves	30,324	40.49	66,919	100.00	55,474	72.34
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>74,898</b>	<b>100</b>	<b>66,919</b>	<b>100</b>	<b>76,681</b>	<b>100</b>
<b>TOTAL BUDGET</b>	<b>74,898</b>	<b>100</b>	<b>66,919</b>	<b>100</b>	<b>76,681</b>	<b>100</b>

## SCHOLARSHIP AND LOAN TRUST FUND BUDGET

	City EOPS Emergency Loan	City Emergency Loan	Raymond Farmer	Total Scholarship and Loan Fund
<b>Beginning Balance and Income</b>				
Beginning Balance	\$ 25,000	\$ 9,457	\$ 30,224	\$ 64,681
Local/Interest Revenue	0	12,000	0	12,000
<b>TOTAL SOURCES</b>	<b>\$ 25,000</b>	<b>\$ 21,457</b>	<b>\$ 30,224</b>	<b>\$ 76,681</b>
<b>Expenditures and Reserves</b>				
Student Loans	\$ 0	\$ 21,207	\$ 0	\$ 21,207
Student Scholarships	0	0	0	0
Reserves	25,000	250	30,224	55,474
<b>TOTAL USES</b>	<b>\$ 25,000</b>	<b>\$ 21,457</b>	<b>\$ 30,224</b>	<b>\$ 76,681</b>

## SCHOLARSHIP AND LOAN TRUST FUND ACTUALS

	City EOPS Emergency Loan		City Emergency Loan		Raymond Farmer		Total Scholarship and Loan Fund	
<b>Beginning Balance and Income</b>								
Beginning Balance	\$	25,000	\$	8,695	\$	30,224	\$	63,919
Local/Interest Revenue		0		11,908		0		11,908
<b>TOTAL SOURCES</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>20,603</b>	<b>\$</b>	<b>30,224</b>	<b>\$</b>	<b>75,827</b>
<b>Expenditures</b>								
Student Loans	\$	0	\$	11,146	\$	0	\$	11,146
Student Scholarships		0		0		0		0
<b>TOTAL USES</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>11,146</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>11,146</b>
<b>ENDING BALANCE</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>9,457</b>	<b>\$</b>	<b>30,224</b>	<b>\$</b>	<b>64,681</b>

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## 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.

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

### GOALS AND OBJECTIVES

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

### REVENUE

Trust funds recognize revenue earned. These 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.



## TRUST AND AGENCY FUNDS

### COMPARISON OF TWO FISCAL YEARS BUDGETS TO 2017-2018 ADOPTED BUDGET

	2015-16 Total Budget Adopted \$	PCT Total %	2016-17 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Hourly Non-Classroom	58,933	2.56	37,500	1.62	17,000	0.72
<b>TOTAL ACADEMIC SALARIES</b>	<b>58,933</b>	<b>2.56</b>	<b>37,500</b>	<b>1.62</b>	<b>17,000</b>	<b>0.72</b>
Hourly Non-Classroom	30,825	1.34	33,902	1.47	14,000	0.60
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>30,825</b>	<b>1.34</b>	<b>33,902</b>	<b>1.47</b>	<b>14,000</b>	<b>0.60</b>
Employee Benefits	12,756	0.55	7,678	0.33	4,600	0.20
Supplies and Materials	203,271	8.83	242,379	10.50	251,783	10.73
Other Operating Expenses	869,511	37.76	872,166	37.79	917,539	39.09
Capital Outlay	248,361	10.79	224,291	9.72	233,900	9.97
Intrafund Transfers Out	0	0.00	0	0.00	0	0.00
Reserves	879,080	38.18	890,043	38.56	908,183	38.70
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>2,212,979</b>	<b>96.1</b>	<b>2,236,557</b>	<b>96.91</b>	<b>2,316,005</b>	<b>98.68</b>
<b>TOTAL BUDGET</b>	<b>2,302,737</b>	<b>100</b>	<b>2,307,959</b>	<b>100</b>	<b>2,347,005</b>	<b>100</b>

## TRUST AND AGENCY FUNDS

### COMPARISON OF TWO FISCAL YEARS ACTUALS TO 2017-2018 ADOPTED BUDGET

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2017-18 Total Budget Adopted \$	PCT Total %
Hourly Classroom	7,737	0.96	0	0.00	0	0.00
Hourly Non-Classroom	2,947	0.36	295	0.04	17,000	0.72
<b>TOTAL ACADEMIC SALARIES</b>	<b>10,684</b>	<b>1.32</b>	<b>295</b>	<b>0.04</b>	<b>17,000</b>	<b>0.72</b>
Hourly Non-Classroom	165	0.02	0	0.00	14,000	0.60
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>165</b>	<b>0.02</b>	<b>0</b>	<b>0</b>	<b>14,000</b>	<b>0.6</b>
Employee Benefits	4,487	0.55	111	0.02	4,600	0.20
Supplies and Materials	149,910	18.52	171,545	24.18	251,783	10.73
Other Operating Expenses	601,620	74.34	499,440	70.41	917,539	39.09
Capital Outlay	42,391	5.24	26,097	3.68	233,900	9.97
Intrafund Transfers Out	0	0.00	11,829	1.67	0	0.00
Reserves	0	0.00	0	0.00	908,183	38.70
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>798,408</b>	<b>98.66</b>	<b>709,022</b>	<b>99.96</b>	<b>2,316,005</b>	<b>98.68</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>809,256</b>	<b>100</b>	<b>709,316</b>	<b>100</b>	<b>2,347,005</b>	<b>100</b>

## TRUST AND AGENCY FUNDS BUDGET

	Cedar Center Chorus	AUX-Foundation Supported Project	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
<b>Beginning Balance and Income</b>							
Beginning Balance	\$ 36,505	\$ 337	\$ 19,191	\$ 104,625	\$ 970,589	\$ 230,316	\$ 1,361,563
Interest Revenue	0	0	0	800	635	3	1,438
Interfund Transfer In from GFU	0	0	0	0	0	0	0
Interfund Transfer In from Int Services	0	0	0	0	0	0	0
Other Local Revenue	15,000	170,000	0	0	706,754	92,250	984,004
<b>TOTAL SOURCES</b>	<b>\$ 51,505</b>	<b>\$ 170,337</b>	<b>\$ 19,191</b>	<b>\$ 105,425</b>	<b>\$ 1,677,978</b>	<b>\$ 322,569</b>	<b>\$ 2,347,005</b>
<b>Expenditures and Reserves</b>							
Academic Salaries	\$ 0	\$ 12,000	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 17,000
Non-Academic Salaries	0	11,000	0	0	0	3,000	14,000
Employee Benefits	0	3,800	0	0	0	800	4,600
Supplies and Materials	2,999	33,200	2,000	0	194,070	19,514	251,783
Other Operating Expenses	48,506	80,337	0	0	560,365	228,331	917,539
Capital Outlay	0	30,000	17,191	105,425	30,284	51,000	233,900
Reserves	0	0	0	0	893,258	14,925	908,183
<b>TOTAL USES</b>	<b>\$ 51,505</b>	<b>\$ 170,337</b>	<b>\$ 19,191</b>	<b>\$ 105,425</b>	<b>\$ 1,677,978</b>	<b>\$ 322,569</b>	<b>\$ 2,347,005</b>

## TRUST AND AGENCY FUNDS ACTUALS

	Cedar Center Chorus	AUX-Foundation Supported Project	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
<b>Beginning Balance and Income</b>							
Beginning Balance	\$ 20,910	\$ 0	\$ 19,191	\$ 104,058	\$ 945,103	\$ 218,455	\$ 1,307,717
Interest Revenue	0	0	0	567	468	2	1,037
Intra In Within Fiduciary Trust	0	0	0	0	11,829	0	11,829
Other Local Revenue	15,915	6,668	0	0	633,282	94,500	750,365
<b>TOTAL SOURCES</b>	<b>\$ 36,825</b>	<b>\$ 6,668</b>	<b>\$ 19,191</b>	<b>\$ 104,625</b>	<b>\$ 1,590,682</b>	<b>\$ 312,957</b>	<b>\$ 2,070,948</b>
<b>Expenditures</b>							
Academic Salaries	\$ 0	\$ 295	\$ 0	\$ 0	\$ 0	\$ 0	\$ 295
Non-Academic Salaries	0	0	0	0	0	0	0
Employee Benefits	0	111	0	0	0	0	111
Supplies and Materials	0	508	0	0	165,693	5,344	171,545
Other Operating Expenses	320	378	0	0	421,513	77,297	499,508
Intra Out Within Fiduciary Trust	0	0	0	0	11,829	0	11,829
Capital Outlay	0	5,039	0	0	21,058	0	26,097
<b>TOTAL USES</b>	<b>\$ 320</b>	<b>\$ 6,331</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 620,093</b>	<b>\$ 82,641</b>	<b>\$ 709,385</b>
<b>ENDING BALANCE</b>	<b>\$ 36,505</b>	<b>\$ 337</b>	<b>\$ 19,191</b>	<b>\$ 104,625</b>	<b>\$ 970,589</b>	<b>\$ 230,316</b>	<b>\$ 1,361,563</b>

OTHER FUNDS  
TRUST & AGENCY

## RETIREE HEALTH BENEFIT TRUST FUND

### DESCRIPTION

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

In December 2005, to comply with GASB 43 and 45 requirements, the Board of Trustees approved joining the Community College League of California Retiree Health Benefit Program Joint Powers Agency (CCLC-JPA). In June 2006, the Board of Trustees authorized the reserves of the San Diego Community College District, held for the purpose of funding the retiree health benefits, be deposited into an irrevocable trust established for the District. The funds were then invested in the "Balanced Fund" option (50% equities and 50% bonds) created through the CCLC-JPA.

### GOALS AND OBJECTIVES

With the enactment of the new GASB statements, SDCCD is required to perform an actuarial study every year. In April 2015, an actuarial study of District retiree health benefit programs indicated an accrued past service liability of \$22,479,630 and a total liability for all current and future retirees of \$34,601,454. The District's goal of the investment program within the irrevocable trust is to "fully fund" all current and future liabilities within twenty (20) years of the initial investment. The attainment of this goal will require a combination of annual contributions toward 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
<b>Trust Balance/Income</b>	
Market Value @ 07/01/2016	\$ 17,364,746
Market Value @ 06/30/2017	18,970,480
<b>Change in Market Value</b>	<b>\$ 1,605,734</b>
<b>% Change in Market Value</b>	<b>0.092470918</b>
<b>Expenditures</b>	
Other Operating Expenses	\$ 1,000
Restricted Reserves	18,969,480
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,970,480</b>

OTHER FUNDS  
RETIREE HEALTH  
BENEFIT TRUST

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 2017-2018 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 2016-2017 and similar authority is requested for Fiscal Year 2017-2018 to be effective upon the adoption of the Adopted Budget through June 30,2018.

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

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

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

PASSED AND ADOPTED by the Board of Trustees of the San Diego Community College District, the 14th day of September 2017 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  
2017-18

DISTRICT NAME: SAN DIEGO COMMUNITY COLLEGE DISTRICT  
DATE: SEPTEMBER 14, 2017

I.	2017-18 APPROPRIATIONS LIMIT:		
A.	2016-17 Appropriations Limit		\$269,541,993
B.	2017-18 Price Factor: 1.0369		
C.	Population factor:		
	1. 2015-16 Second Period Actual FTES	43,352	
	2. 2016-17 Second Period Actual FTES	44,020	
	3. 2017-18 Population change factor	1.0151	
	(Line C.2. divided by line C.1.)		
D.	2016-17 Limit adjusted by inflation and population factors (Line A multiplied by Line B and line C.3.)		\$283,792,209
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 < >		
G.	2017-18 Appropriations Limit		<u>\$283,792,209</u>
II.	2017-18 APPROPRIATIONS SUBJECT TO LIMIT:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$130,383,975
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	684,602	
C.	Local Property taxes	101,918,599	
D.	Estimated excess Debt Service taxes		
E.	Estimated Parcel taxes, Square Foot taxes, etc.		
F.	Interest on proceeds of taxes	500,000	
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates < >		
H.	2017-18 Appropriations Subject to Limit		<u>\$233,487,176</u>



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

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

## BOARD OF TRUSTEES

Mary Graham  
Rich Grosch  
Bernie Rhinerson  
Maria Nieto Senour, Ph.D.  
Peter Zschiesche

## CHANCELLOR

Constance M. Carroll, Ph.D.

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



### SAN DIEGO CITY COLLEGE

1313 Park Boulevard, San Diego, CA 92101-4787  
[www.sdcity.edu](http://www.sdcity.edu) 619-388-3400



### SAN DIEGO CONTINUING EDUCATION & EDUCATIONAL CULTURAL COMPLEX

4343 Ocean View Boulevard, San Diego, CA 92113-1915  
[www.sdce.edu](http://www.sdce.edu) 619-388-4956

#### CE AT MESA COLLEGE

7350 Armstrong Place  
San Diego, CA 92111-4998  
619-388-1950

#### MID-CITY CAMPUS

3792 Fairmount Avenue  
San Diego, CA 92105-2204  
619-388-4500

#### CE AT MIRAMAR COLLEGE

10440 Black Mountain Road  
San Diego, CA 92126-2999  
619-388-7800

#### NORTH CITY CAMPUS

8355 Aero Drive  
San Diego, CA 92123-1720  
619-388-1800

#### CÉSAR E. CHÁVEZ CAMPUS

1901 Main Street  
San Diego, CA 92113-2129  
619-388-1910

#### WEST CITY CAMPUS

3249 Fordham Street  
San Diego, CA 92110-5332  
619-388-1873



### SAN DIEGO MESA COLLEGE

7250 Mesa College Drive, San Diego, CA 92111-4998  
[www.sdmesa.edu](http://www.sdmesa.edu) 619-388-2600



### SAN DIEGO MIRAMAR COLLEGE

10440 Black Mountain Road, San Diego, CA 92126-2999  
[www.sdmiramar.edu](http://www.sdmiramar.edu) 619-388-7800

#### EDUCATIONAL CULTURAL

#### COMPLEX

4343 Ocean View Boulevard  
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