

ADOPTED BUDGET

FISCAL YEAR 2024-25



SUBMITTED FOR APPROVAL
AT THE SEPTEMBER 10, 2024
GOVERNING BOARD MEETING



OUR VISION

Transforming lives for a better future.

OUR MISSION

Palomar College respects each of our students' experiences and supports them to achieve academic success. As a community college, we encourage our students to embrace the best version of themselves and prepare them to engage with our local and global communities.

OUR VALUES

In creating the learning and cultural experience that fulfill our mission, we are committed to serving our community, including historically and currently marginalized and racially minoritized populations. In doing so, we are guided by the core values of:

★ Access

We make education possible for everyone.

★ Diversity, Equity, and Inclusion

We recognize and respect diversity, seek to foster a culture of inclusion and belonging, and strive to address inequities.

★ Academic Excellence

We provide quality programs and robust course offerings to support students who are pursuing transfer-readiness, general education, career and technical training, aesthetic and cultural enrichment, and lifelong education.

★ Student Focused

We offer a caring and supportive environment that addresses the holistic and distinct needs of our students.

★ Community

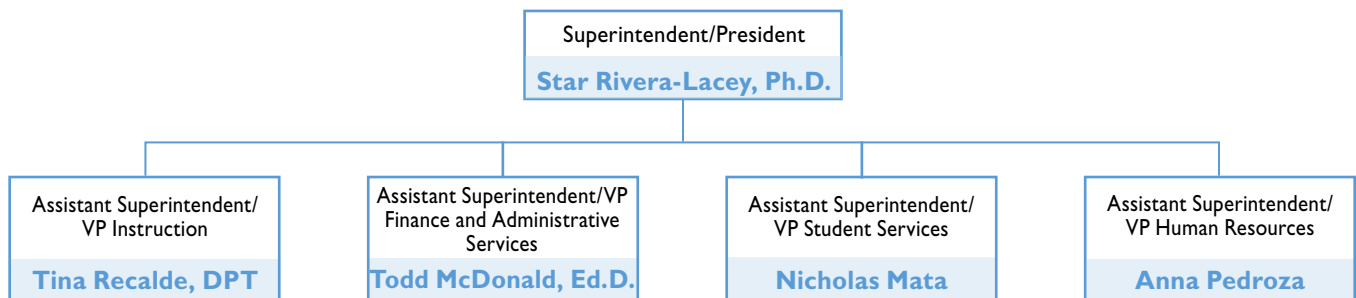
We are an integral part of our region and strive to foster meaningful relationships within our college and local communities.

PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD

The Palomar Community College District is governed by a five-member Governing Board elected to a four-year term by voters in the District. A student executive officer of the Associated Student Government also serves as student trustee.



DISTRICT EXECUTIVE ADMINISTRATION



FISCAL SERVICES LEADERSHIP TEAM

Senior Director, Fiscal Services Carole Meagher

Manager, Budget and Payroll Brandi Y. Taveuveu

Manager, Student Accounts and Cashier Services Cassandra Stone

FISCAL SERVICES LEADERSHIP TEAM

Manager, Fiscal Accounting *Patrice Nya*

Accountants *Susan Garland, Gordana High, Ping Lee*
Shawn McCann, Pai Wang Smith

Business Systems Analyst *Sergio Almaraz*

Budget Committee FY 2024-25

Chair: Vice President, Finance and Administrative Services *Todd McDonald, Ed.D.*

Vice Chair: PFF *Barbara Baer*

President of the Faculty Senate *Wendy Nelson*

Vice President of the Faculty Senate *Beth Pearson*

Past President, Faculty Senate *Nina Shmorhun*

Secretary, Faculty Senate *Michael Mufson*

Co-President, PFF *Lawrence Lawson*

Palomar Faculty Federation Representative *Joel Glassman*

Vice President, Instruction *Tina Recalde, DPT*

Vice President, Student Services *Nicholas Mata*

Vice President, Human Resources *Anna Pedroza*

Dean, Enrollment Services *TBD*

Administrative Association Representative *Ann Jensen*

Confidential and Supervisory Team Representative *Michelle Fifield*

Classified Unit Employee Representative *Anel Gonzalez, Tricia Frady, Bob Fulmer*
Cheryl Kearse, Carmelino Cruz

Student Representative *Mingyeol Kim*

TABLE OF CONTENTS

FISCAL YEAR 2024-25 ADOPTED BUDGET

Message from the Superintendent/President	5
Executive Summary	7
2023-24 Adopted Budget Executive Summary – All Funds	17

BUDGET TABLES:

Fund 11 Total Unrestricted (including Designated)	18
Fund 12 Restricted	41
Fund 22 Proposition M Bond Interest and Redemption Fund – Series A	51
Fund 23 Proposition M Bond Interest and Redemption Fund – Series B	52
Fund 24 Proposition M Bond Interest and Redemption Fund – Series C	53
Fund 25 Proposition M Bond Interest and Redemption Fund – Series D	54
Fund 33 Child Development Fund	55
Fund 41 Capital Outlay Projects Fund	59
Fund 42 Proposition M Bond Construction Fund	62
Fund 43 Energy Conservation Projects Fund	64
Fund 69 Other Post Retirement Benefits (OPEB) Fund	66
Fund 71 Associated Students Trust Fund	69
Fund 72 Student Representation Fee Trust Fund	70
Fund 73 Student Center Fee Fund	71
Fund 74 Student Financial Aid Trust Fund	72
Fund 75 Scholarship and Loan Trust Fund	74
Fund 79 Other Trust Fund	76

September 10, 2024

Star Rivera-Lacey, Ph.D.
Superintendent/President

TO: Governing Board of the Palomar Community College District

FROM: Star Rivera-Lacey, Ph.D., Superintendent/President

RE: Palomar Community College District Adopted Budget for 2024-2025

Governing Board

Jacqueline Kaiser

Dr. Judy Patacsil

Michelle Rains

Roberto Rodriguez

Cassandra Schaeg

Reagan Barnum, Student Trustee

Dear Governing Board Members:

Office of the President

Submitted for your review and consideration for adoption is the Palomar Community College District Fiscal Year 2024-25 Budget. The Budget Act of 2024 reflects total State expenditures of approximately \$298 billion, a 4.2% decrease from the 2023-24 enacted budget. State General Fund spending decreases by more than 6% from the 2023-24 enacted budget, to \$211.5 billion. The total enacted State budget uses some of the constitutional reserves built up in recent years to address the budget deficits. Total remaining State reserves are estimated to be over \$22 billion in 2024-25 and \$13 billion in 2025-26. For California Community Colleges, the spending plan focuses on stability in the context of a significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance. The enacted budget includes:

- Approximately \$143 million in ongoing adjustments to the Student-Centered Funding Formula (SCFF), of which \$100 million is for a 1.07% cost-of-living adjustment (COLA). Another \$13 million is provided for the same COLA for selected categorical programs along with \$28 million for enrollment growth.
- One-time funding in the enacted budget is limited; it includes \$18 million for two projects to support the system's Vision 2030 priorities and \$10 million for the second year of the LGBTQ+ Pilot Program. It also includes a \$20 million enhancement to financial aid administration to help colleges support students in the context of FAFSA delays. Funds to expand nursing program capacity and to implement a low-income workers demonstration project in 2024-25 are now earmarked to be funded through allocation of funds from the Strong Workforce Program.

Specific to Palomar's annual budget, the 2024-25 Adopted Budget adheres to Board Policy 6250 by maintaining the board designated Governing Board Reserve at 16.67% of general fund expenditures. This allows the District to maintain a reserve of two months' operating expenditures as a contingency fund. The 2024-25 Adopted Budget also establishes a designated reserve balance in excess of the required Governing Board Reserve to be used for District Priorities. The District received revenues in FY 2023-24 in excess of the amounts budgeted and a portion of these additional revenues is allocated to support the FY 2024-25 Adopted Budget and offset the difference between annual expenditures and revenues in FY 2024-25.

The District's ongoing fiscal stability is essential to ensure achievement of the mission of the college. The college's core mission and function are centered on student learning and success; therefore, all fiscal and budget decisions have been made with this in mind.

Our commitments to the Accrediting Commission of Community and Junior Colleges (ACCJC) have been incorporated into the Adopted Budget. These include continuing to increase enrollment, through a college-wide focus on enrollment management, inclusive of annual FTES, FTEF and FTES/FTEF goals; program planning; and student-centered scheduling. In addition, hiring remains a priority for the District in an effort to have highly qualified people in the right positions to move us forward. In result, addressing increased student success and supplemental apportionment revenue, expanded offerings at the education centers, and continued work to implement commitment accounting to align position management with budget development and allow for more transparency in fiscal monitoring and oversight.

I would like to thank the campus community for their support as we continue to increase enrollment, creating the best student experience with a focus on diversity, equity, inclusion, accessibility, and anti-racism and our continued efforts to maintain fiscal stability. I sincerely value our priorities of open communication and collaboration. I would also like to thank the Fiscal Services team for all of their hard work to close FY 2023-24 and prepare the FY 2024-25 Adopted Budget over the busy summer months.

I am in deep appreciation to our faculty, staff, and administration for their unrelenting focus on student success.

EXECUTIVE SUMMARY

THE FY 2024-25 ENACTED STATE AND COMMUNITY COLLEGE SYSTEM BUDGET

In total, the 2024-25 budget reflects state expenditures of approximately \$298 billion, a 4.2% decrease from the 2023-24 enacted budget. The 2024-25 state budget plan addresses a projected \$45 billion revenue shortfall by building on the \$17 billion 'early action' budget-balancing measures to close the remaining \$28 billion projected budget shortfall. Below are some key features of the final budget, followed by more detailed discussions of budget adjustments for the community college system.

- The 2024 Budget Act reflects total state expenditures of approximately \$298 billion, a 4.2% decrease from the 2023-24 enacted budget. General Fund spending decreases by more than 6% from the 2023-24 enacted budget, to \$211.5 billion.
- The enacted budget uses some of the state's constitutional reserves built up in recent years to address the budget deficits. Total remaining reserves are estimated to be over \$22 billion in 2024-25 and \$13 billion in 2025-26.
- The enacted budget for the California Community Colleges focuses on stability in the context of a significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance. This is somewhat in contrast with the situation for University of California (UC) and California State University (CSU), which will receive their Compact-related increases for 2024-25 but also one-time unallocated cuts to their base funding.
- The enacted budget for the California Community Colleges includes about \$143 million in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$100 million is for a 1.07% cost-of-living adjustment (COLA). Another \$13 million is provided for the same COLA for selected categorical programs along with \$28 million for enrollment growth.
- One-time funding for the State's Community Colleges in the enacted budget is limited; it includes \$18 million for two projects to support the system's Vision 2030 priorities and \$10 million for the second year of the LGBTQ+ Pilot Program. It also includes a \$20 million enhancement to financial aid administration to help colleges support students in the context of FAFSA delays. Funds to expand nursing program capacity and to implement a low-income workers demonstration project in 2024-25 are now earmarked to be funded through allocation of funds from the Strong Workforce Program.
- The Budget Act for the State's Community Colleges includes minimal funding for capital outlay from Proposition 51, providing \$29 million for one continuing project as College of the Siskiyous.
- Within the Community College System budget for 24-25, the reimbursement rate for the Part-Time Faculty Office Hours Program is increased from 50% to 90% to encourage increased usage of the program by districts and to incentivize spending of the funds. However, the state budget does not increase the total amount of state funding allocated to the program; therefore, claim reimbursements to

EXECUTIVE SUMMARY

districts will continue to be determined based on available funds.

THE FY 2024-2025 PALOMAR COLLEGE ADOPTED BUDGET

The FY 2024-25 Adopted Budget for Palomar College continues the focus from 2023-24 of a return to campus and recovery from pandemic related enrollment declines. Assessing staffing levels and position management will be a priority while managing strategies to maintain compliance with the 50% Law and healthy levels of total compensation costs as compared to total expenditures.

Student-Centered-Funding Formula

Under the Student-Centered Funding Formula (SCFF), 70 percent of revenue received from the State is apportionment revenue based on full-time-equivalent students. Apportionment is the revenue received for generating the enrollment of students and is comprised of State apportionment, local property taxes, Education Protection Act (EPA) funding and student enrollment fees. The Chancellor's Office recalculates apportionment revenue twice during the year and retroactively for each fiscal year. Districts do not know their final revenue for the prior year until the following February. This causes difficulty in planning, in accurately building the budget, and in calculating ending fund balances and reserves.

The remaining 30 percent of SCFF revenue received is outcomes based, with 20 percent related to supplemental allocations for AB540 students, Pell and Promise Grant recipients, and 10 percent based on student success for achievements such as Associate Degrees for Transfer (ADTs), Associate Degrees, Certificates, and other determining factors.

In FY 2018-19, to stabilize community colleges facing enrollment declines and struggling with the financial implications of the SCFF, the State introduced a 'Hold Harmless' provision for community college districts. This provision allowed districts to receive, at a minimum, their FY 2017-18 apportionment level plus any subsequent years' Cost of Living Allowance (COLA). This provision has been extended several times and is currently set to sunset at the end of FY 2024-25. In his FY 2023-24 budget proposal, Governor Newsom proposed a new provision intended to prevent financial difficulties for community colleges emerging from the pandemic and 'Hold Harmless' period with significantly fewer FTES than their funded FY 2017-18 level. The new provision, now signed into law, introduces a funding 'floor' that guarantees districts their level of funding from FY 2024-25 going forward, without adding COLA, until such time as their FTES levels catch up to or exceed the 'floor' funded level. Starting in 2025-26, districts will be funded at their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district's hold harmless amount would not grow.

EXECUTIVE SUMMARY

The impact for Palomar, based on current enrollment and other projections, under the current SCFF calculation method is a minimal increase to projected state apportionment in the amount of \$413,977 in 2024-25 as compared to 2023-24, bringing the projected apportionment for 2024-25 to a total of \$140,984,443. This amount becomes the District's funding floor moving forward. While the District is seeing increased FTES in pursuit of enrollment recovery, current projections indicate the District is not likely to exceed the 2024-25 funding floor apportionment amount until fiscal year 2027-28. This means that the state apportionment will not increase from fiscal years 2024-25 through 2026-27.

Ending Balance

As a result of receipt of revenues in excess of the amounts budgeted for 2023-24, the District saw an increase in its General Fund balance as of 6-30-24 to \$54,197,657. This increased ending balance will help the District weather the storm of no increase in state apportionment over the next few years in the face of ever increasing operational expenses and provide for one-time allocations to support District priorities. The projected FY 2024-25 ending fund balance for the General Fund is \$50,954,371, which reflects a decrease of \$3.2 million from FY 2023-24. This decrease is offset by the use of project fund balances and use of funds set aside from the 23-24 increase in ending fund balance of \$5,684,881. As the campus adjusts to operations and expenses post-COVID, operational costs are increasing due to the cost of inflation, replenishment of supplies and necessary modernization and upgrades.

EXECUTIVE SUMMARY

FY 2023-24 Adopted Budget versus FY 2024-25 Adopted Budget Revenue

Following is a comparison of revenue by source in the Unrestricted General Fund, including project accounts, for the FY 2023-24 Adopted Budget and Unaudited Actuals as compared to the FY 2024-25 Adopted Budget:

FISCAL YEAR 2024-2025 ADOPTED BUDGET						
FUND 11	Adopted Budget as Amended 2023-		Unaudited Actuals		Adopted Budget	
	2024	%Total	2023-2024	%Total	2024-2025	%Total
Beginning Fund Balance - Governing Board Reserve	\$ 23,994,361		\$ 23,994,361		\$ 26,765,870	
Beginning Fund Balance - Other Reserve	24,518,415		24,518,415		27,431,787	
TOTAL BEGINNING BALANCE	\$ 48,512,776		\$ 48,512,776		\$ 54,197,657	
REVENUES						
A. Apportionment Revenue						
State General Apportionment	\$ 1,240,805		\$ 13,972,037		\$ 1,255,075	
Education Protection Account	23,366,385		12,387,192		15,678,936	
Property Taxes	98,046,864		107,573,223		117,026,045	
Enrollment Fee	7,239,188		6,638,014		7,024,387	
COLA	10,677,224					
APPORTIONMENT REVENUE	\$ 140,570,466	87.5%	\$ 140,570,466	84.6%	\$ 140,984,443	85.8%
B. Ongoing Revenues						
Apprenticeship	\$ 2,566,225		\$ 2,566,225		\$ 2,584,225	
Other State Revenue/PT-FT Faculty	2,881,222		5,904,494		6,081,491	
Lottery (per FTES)	3,267,349		4,068,070		2,982,915	
Mandated Costs	625,916		644,218		556,602	
Other Misc. State Revenues	4,173,281		4,265,047		4,265,047	
ONGOING REVENUES	\$ 13,513,993	8.4%	\$ 17,448,054	10.5%	\$ 16,470,280	10.0%
C. Local/One-Time Revenues						
Non-resident Tuition	\$ 3,000,000		\$ 2,398,515		2,487,260	
Other Local Revenues	3,517,116		5,830,953		4,444,034	
LOCAL/ONE-TIME REVENUES	\$ 6,517,116	4.1%	\$ 8,229,468	5.0%	\$ 6,931,294	4.2%
D. Other Financing Sources						
Intrafund Transfers-In	\$ -		\$ -		-	
OTHER FINANCING SOURCES	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
TOTAL REVENUES	\$ 160,601,575	100.0%	\$ 166,247,988	100.0%	\$ 164,386,017	100.0%
TOTAL AVAILABLE RESOURCES	\$ 209,114,351		\$ 214,760,764		\$ 218,583,674	

EXECUTIVE SUMMARY

Following is a comparison of expenditures by category in the Unrestricted General Fund, including project accounts, for the FY 2023-24 Adopted Budget and Unaudited Actuals as compared to the FY 2024-25 Adopted Budget:

FISCAL YEAR 2024-2025 ADOPTED BUDGET							
FUND 11	Adopted Budget as Amended 2023- 2024		Unaudited Actuals 2023-2024		Adopted Budget 2024-2025		
		%Total		%Total			%Total
E. EXPENDITURES							
Academic Salaries	\$ 60,361,823	37.6%	\$ 62,675,836	39.0%	\$ 63,676,014		38.0%
Classified Salaries	35,117,001	21.9%	33,173,069	20.7%	34,382,512		20.5%
Benefits	45,105,796	28.1%	44,511,256	27.7%	47,458,351		28.3%
Supplies and Materials	1,308,957	0.8%	1,182,392	0.7%	1,374,567		0.8%
Other Operating Expenses	13,271,094	8.3%	14,053,724	8.8%	15,326,610		9.1%
Capital Outlay	1,036,426	0.6%	1,188,070	0.7%	1,223,842		0.7%
TOTAL CURRENT EXPENDITURES	\$ 156,201,097	97.3%	\$ 156,784,347	97.6%	\$ 163,441,896		97.5%
F. OTHER OUTGO/INTERFUND TRANSFERS-OUT							
Other Outgo	\$ -	0.0%	\$ 2,702	0.0%	\$ -		0.0%
Interfund Transfers Out	4,400,478	2.7%	3,776,058	2.4%	4,187,407		2.5%
TOTAL INTRAFUND/INTERFUND TRANSFERS-OUT	\$ 4,400,478	2.7%	\$ 3,778,760	2.4%	\$ 4,187,407		2.5%
TOTAL EXPENDITURES	\$ 160,601,575	100%	\$ 160,563,107	100%	\$ 167,629,303		100%
ENDING FUND BALANCE	\$ 48,512,776		\$ 54,197,657		\$ 50,954,371		
<i>Governing Board Reserve - 16.67% of General Unrestricted Exp</i>	<i>\$ 26,772,283</i>		<i>\$ 26,765,870</i>		<i>\$ 27,943,805</i>		
<i>Carryforward for 23-24 Budget Support</i>	<i>-</i>		<i>3,243,286</i>		<i>1,722,029</i>		
<i>Carryforward for Project Fund Balances</i>	<i>-</i>		<i>4,968,705</i>		<i>3,246,676</i>		
<i>Designated Reserve - District Priorities</i>	<i>-</i>		<i>2,017,955</i>		<i>2,017,955</i>		
<i>Other Reserve</i>	<i>21,740,493</i>		<i>17,201,841</i>		<i>16,023,906</i>		
Total	\$ 48,512,776		\$ 54,197,657		\$ 50,954,371		

Non-Discretionary 2024-25 Budget:

- Institutional costs and increases were identified and budgeted, primarily consisting of utility costs, debt service, maintenance agreements, insurance, audit and bank costs, credit card fees and interfund transfers.
- Salary, statutory and fringe benefits for all currently employed faculty and staff, including step increases are budgeted. Benefits include expenses for pensions, social security taxes, workers' compensation, and unemployment insurance, as well as for health and welfare benefits. Stipends and negotiated items were also included. Total Compensation is budgeted at 86.81% of Total Expenditures.
- 16.67% Governing Board reserve –the State Chancellor's Office recommends, as a best practice from Government Finance Officers Association, districts to maintain reserves equivalent to two months' expenses, or approximately 16.67% as part of the commitment associated with the Emergency Conditions Allowance. Accordingly, the Board increased the required reserve balance in Board Policy 6250 to 16.67%.

EXECUTIVE SUMMARY

Discretionary 2024-25 Budget:

- Discretionary expenses have been raised slightly above those in the FY 2023-24 Operational Budget actual results to account for inflation and restocking of supplies and material.

Following is a schedule of the Interfund Transfers included in the FY 2024-25 Adopted Budget from the Unrestricted General Fund:

Interfund Transfers FY 2024-25

Outgoing Transfer From:	Incoming Transfer To:	Amount	Purpose
General Fund Unrestricted (11)	General Fund Restricted (12)	\$ 3,600	Work Study
General Fund Unrestricted (11)	General Fund Restricted (12)	5,000	CA Articulation
General Fund Unrestricted (11)	General Fund Restricted (12)	412,409	Wellness Center Operations
General Fund Unrestricted (11)	General Fund Restricted (12)	3,321,913	Parking/Campus Police Operations
	Sub-Total Fund 11 to Fund 12	3,742,922	
General Fund Unrestricted (11)	Child Care Fund (33)	298,197	ECELS Benefits
	Sub-Total Fund 11 to Fund 33	298,197	
General Fund Unrestricted (11)	ASG Fund (71)	30,000	ASG Operations
	Sub-Total Fund 11 to Fund 71	30,000	
General Fund Unrestricted (11)	Student Center Fund (73)	116,288	Debt Service
	Sub-Total Fund 11 to Fund 73	116,288	
	Total Fund 11 Transfers Out	\$ 4,187,407	

FTES and Apportionment

A three-year average is used to calculate the credit Full-time Equivalent Students (FTES) to be applied for the 70 percent of the apportionment revenue that is solely based on enrollment. The Emergency Conditions Allowance (ECA) provided by the Chancellor's Office to assist districts experiencing enrollment declines during the COVID-19 pandemic provides a boost to the District's 3-Year Average. ECA Total FTES of 18,459.6 FTES is still used as the first year of the three-year average to calculate apportionment revenue for the District. Actual reported total FTES for FY 2023-24 was 14,004.73 and projected total FTES for FY 2024-25 is 14,522.91. As the ECA years drop from the three-year average, the three-year average FTES for SCFF calculations decreases. The three-year average for 2024-25 SCFF calculations is 15,617.36.

The following pages contain data on the FTES/SCFF calculation for 2024-25 apportionment revenue, the rate assumptions for the FY 2024-25 Adopted Budget, the revenue and expenditure multiyear projections, and the summary of all District funds for 2024-25.

EXECUTIVE SUMMARY

FTES/SCFF BREAKDOWN GENERAL FUND UNRESTRICTED FY 2024-25

Student Centered Funding Formula Calculation

(per Chancellor's Office SCFF Estimator)

	<u>FTES</u>	<u>Rate</u>	<u>Total \$</u>
Credit Base - 3 Year Funded Average	14,362.27	\$ 5,294	\$ 76,039,961
Special Admit + Incarcerated	749.96	\$ 7,425	5,568,118
CDCP	339.14	\$ 7,425	2,517,926
Noncredit	165.99	\$ 4,465	741,061
Total FTES	15,617.36		84,867,066
Basic Allocation			8,677,937
Medium College			
1 State Approved Center			2,169,484
Total Base Allocation			95,714,487
Supplemental Allocation			16,523,713
Success Allocation			14,865,042
Hold Harmless Protection			13,881,201
Total Computational Revenue/Apportionment			\$ 140,984,443

EXECUTIVE SUMMARY

2024-25 Adopted Budget Budget Development Assumptions

	<u>2023-24</u>	<u>2024-25 Adopted Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
<u>REVENUE</u>					
Apportionment					
COLA	8.22%	1.07%	2.93%	3.08%	3.30%
District TCR Increase/Received COLA	8.22%	0.30%	0.00%	0.00%	2.90%
A) Hold Harmless / Funding Floor	\$ 139,491,880	\$ 140,984,443	\$ 140,984,443	\$ 140,984,443	\$ 140,984,443
B) Stability	\$ 140,570,466	\$ 133,146,215	\$ 130,827,366	\$ 129,811,999	\$ 139,102,777
C) SCFF	\$ 131,892,874	\$ 127,103,242	\$ 125,933,255	\$ 134,259,029	\$ 145,062,238
TCR (max of A, B, C)	\$ 140,570,466	\$ 140,984,443	\$ 140,984,443	\$ 140,984,443	\$ 145,062,238
FTES/Headcount					
320 Annual					
Resident	14,005	14,523	15,307	16,348	17,296
Non-Resident	474	492	519	554	586
Total FTES	14,479	15,015	15,826	16,902	17,882
Vision Plan 2035 Enrollment Change		3.7%	5.4%	6.8%	5.8%
Supplemental Headcount Change		0.5%	0.5%	0.5%	0.5%
Success Factor Change		0.5%	0.5%	0.5%	0.5%
CCCCO Approved Centers w/ FTES > 1,000	1	1	1	1	2
<u>EXPENDITURES</u>					
Salary					
Step & Column (for currently filled positions)					
- AA/CAST/Exec		1.6%	1.6%	1.6%	1.6%
- Classified		1.5%	1.5%	1.5%	1.5%
- FT Faculty		1.4%	1.4%	1.4%	1.4%
Benefits					
Health & Welfare Premium Increase					
Percent	9.65%	5.1%	5.0%	5.0%	5.0%
Weighted Avg H&W Annual Premium					
(For Vacant Position Budgeting)	\$	22,581	n/a	n/a	n/a
Mandatory (Percent of Salary)					
- STRS	19.10%	19.10%	19.10%	19.10%	19.10%
- PERS	26.68%	27.05%	27.60%	28.00%	29.20%
- Social Security	6.20%	6.20%	6.20%	6.20%	6.20%
- Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
- Worker's Comp Insurance	1.59%	1.59%	1.59%	1.59%	1.59%
- Unemployment Insurance	0.05%	0.05%	0.05%	0.05%	0.05%
- Apple (Alt. Retirement Plan)	2.50%	2.50%	2.50%	2.50%	2.50%
OPEB (Retiree Health Benefit)					
- Current Employee	\$ 4,677	\$ 4,677	\$ 4,677	\$ 4,677	\$ 4,677
Other Expenses					
CA CPI	3.36%	2.83%	2.70%	2.72%	2.72%

EXECUTIVE SUMMARY

MULTIYEAR PROJECTION – REVENUE GENERAL FUND UNRESTRICTED FY 2024-25

SCFF Calculation Method		Stability 8.22% / 8.22%	Hold Harmless 1.07% / 0.30%	Funding Floor 2.93% / 0.00%	Funding Floor 3.08% / 0.00%	Formula 3.30% / 2.90%
State Budget COLA / District Funded COLA			\$ 413,977	\$ -	\$ -	\$ 4,077,795
Projected District COLA/Additional Funding			\$ 140,984,443	\$ 140,984,443	\$ 140,984,443	\$ 145,062,238
Maximum Total Computational Revenue		\$ 140,570,466	\$ 140,984,443	\$ 140,984,443	\$ 140,984,443	\$ 145,062,238
Beginning Fund Balance - Governing Board Reserve		\$ 26,772,283	\$ 26,765,870	\$ 27,943,805	\$ 28,659,480	\$ 29,292,222
Beginning Fund Balance - Designated Reserve		-	\$ 10,229,946	6,986,660	4,860,631	4,456,631
Beginning Fund Balance - Other Reserve		21,740,493	17,201,841	16,023,906	9,328,364	(2,136,088)
TOTAL BEGINNING FUND BALANCE	\$ 48,512,776	\$ 48,512,776	\$ 54,197,657	\$ 50,954,371	\$ 42,848,475	\$ 31,612,765
Revenue	Adopted Budget as Amended 2023- 2024	Unaudited Actuals 2023-24	Adopted Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
A. Apportionment Revenue						
State General Apportionment	\$ 1,240,805	\$ 1,240,805	\$ 7,944,910	\$ 3,310,597	\$ 736,243	\$ 5,638,811
Education Protection Account	23,366,385	23,366,385	19,064,927	20,094,433	19,926,020	16,364,062
Property Taxes	98,046,864	98,046,864	106,242,575	109,429,852	111,618,449	113,850,818
Enrollment Fee	7,239,188	7,239,188	7,732,031	8,149,561	8,703,731	9,208,547
COLA	10,677,224	10,677,224	-	-	-	-
Total Apportionment Revenue	\$ 140,570,466	\$ 140,570,466	\$ 140,984,443	\$ 140,984,443	\$ 140,984,443	\$ 145,062,238
A. Available Revenue	\$ 140,570,466	\$ 140,570,466	\$ 140,984,443	\$ 140,984,443	\$ 140,984,443	\$ 145,062,238
B. Ongoing Revenues						
Apprenticeship	\$ 2,566,225	\$ 2,566,225	\$ 2,584,225	\$ 2,659,943	\$ 2,741,869	\$ 2,832,351
Other State Revenue/PT-FT Faculty	2,881,222	5,904,494	6,081,491	5,138,030	5,296,281	5,471,058
Lottery (per FTES)	3,267,349	4,068,070	2,982,915	3,143,992	3,357,783	3,552,534
Mandated Costs	625,916	644,218	556,602	586,659	626,552	662,892
On-Behalf STRS / Other State Revenue	4,173,281	4,265,047	4,265,047	4,390,013	4,525,225	4,674,557
Nonresident Tuition (per Unit)	3,000,000	2,398,515	2,487,260	2,621,572	2,799,839	2,962,230
B. Ongoing Revenues	\$ 16,513,993	\$ 19,846,569	\$ 18,957,540	\$ 18,540,209	\$ 19,347,549	\$ 20,155,622
C. Local/One-Time Revenue						
<u>Designated</u>						
Health Services	\$ 150	\$ 17,560	\$ 14,372	\$ 14,760	\$ 15,161	\$ 15,573
Transcript Income	219,380	109,058	132,134	136,006	140,195	144,821
Business Services Charges	125,000	44,396	31,261	32,105	32,978	33,875
Ticket/Gate/Program Sales	11,000	78,737	61,656	63,321	65,043	66,812
Vending Commissions	15,000	324,762	125,000	128,375	131,867	135,454
Misc Sales and Commission	26,550	112,737	61,400	63,058	64,773	66,535
Facilities Rental And Lease	185,000	340,258	340,410	349,601	359,110	368,878
Instructional Material, Course, Field Trip Fees	265,776	467,214	411,650	433,879	463,383	490,259
Other Local Revenues		274,277	50,033	51,384	52,782	54,218
<u>Undesignated</u>						
Interest	2,100,000	3,808,157	3,237,000	3,037,000	2,837,000	2,637,000
Follett	150,000	189,626	160,000	168,640	180,108	190,554
Other Local Revenues & Y/E GASB Adj	419,260	64,171	(180,882)	(186,182)	(191,916)	(198,249)
				0	0	0
C. Local/One-Time Revenues	\$ 3,517,116	\$ 5,830,953	\$ 4,444,034	\$ 4,291,947	\$ 4,150,484	\$ 4,005,730
Total Revenues	\$ 160,601,575	\$ 166,247,988	\$ 164,386,017	\$ 163,816,599	\$ 164,482,476	\$ 169,223,590
Total Available Resources	\$ 209,114,351	\$ 214,760,764	\$ 218,583,674	\$ 214,770,970	\$ 207,330,951	\$ 200,836,355

EXECUTIVE SUMMARY

MULTIYEAR PROJECTION – EXPENDITURES AND FUND BALANCE GENERAL FUND UNRESTRICTED FY 2024-25

Expenditures	Adopted Budget as Amended 2023- 2024	Unaudited Actuals 2023-24	Adopted Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
11 - Instructional Salaries Contract	\$ 27,986,294	\$ 29,045,829	\$ 28,829,583	\$ 29,233,197	\$ 29,642,462	\$ 30,057,456
12 - Administrative Salaries	13,574,589	13,003,870	12,927,756	13,144,807	13,341,979	13,542,109
13 - Instructional Salaries Other	17,554,444	18,919,553	20,110,000	19,731,910	20,008,157	20,288,271
14 - Other Hourly	1,246,496	1,706,584	1,808,675	1,833,996	1,859,672	1,885,707
Total Academic Salaries	\$ 60,361,823	\$ 62,675,836	\$ 63,676,014	\$ 63,943,910	\$ 64,852,270	\$ 65,773,543
21 - Non-Instructional Classified Salaries	\$ 30,284,838	\$ 28,282,187	\$ 29,986,014	\$ 30,559,887	\$ 31,118,285	\$ 31,685,059
22 - Instructional Aide Classified Salaries	2,301,184	1,898,880	1,913,645	1,942,350	1,971,485	2,001,057
23 - Hourly Salaries	1,856,700	2,282,984	1,801,258	1,728,277	1,654,201	1,579,014
24 - Instructional Aides Other	674,279	709,018	681,595	691,819	702,196	712,729
Total Classified Salaries	\$ 35,117,001	\$ 33,173,069	\$ 34,382,512	\$ 34,922,333	\$ 35,446,167	\$ 35,977,859
31 - STRS	\$ 14,356,724	\$ 13,655,266	\$ 14,727,546	\$ 15,347,971	\$ 15,637,850	\$ 15,944,032
32 - PERS	9,131,171	8,733,248	9,354,075	10,784,601	11,133,013	11,813,494
33 - OASDI	3,707,294	3,524,750	3,587,029	3,640,834	3,695,447	3,750,879
34 - HW	15,778,579	16,904,074	17,596,392	18,476,212	19,400,023	20,370,024
35 - Unemployment	349,971	117,712	249,487	149,433	150,149	150,876
36 - Workers' Compensation	1,621,520	1,526,019	1,550,407	1,571,973	1,594,745	1,617,847
37 - APPLE	154,457	120,413	163,493	165,945	168,434	170,961
39 - Other Benefits	6,080	(70,226)	229,922	233,371	236,872	240,425
Total Benefits	\$ 45,105,796	\$ 44,511,256	\$ 47,458,351	\$ 50,370,340	\$ 52,016,533	\$ 54,058,538
A. Salaries and Benefits	\$ 140,584,620	\$ 140,360,161	\$ 145,516,877	\$ 149,236,583	\$ 152,314,970	\$ 155,809,940
40 - Supplies	\$ 1,308,957	\$ 1,182,392	\$ 1,375,064	\$ 1,412,191	\$ 1,450,603	\$ 1,490,059
50 - Services	13,271,094	14,053,724	15,326,113	15,620,058	16,044,924	16,481,346
60 - Capital Outlay	1,036,426	1,188,070	1,223,842	1,256,886	1,291,073	1,326,190
72 - Other Outgo	-	2,702	0	0	0	0
73 - Other Transfers	4,400,478	3,776,058	4,187,407	4,396,777	4,616,616	4,847,447
B. Other Operating Expenses	\$ 20,016,955	\$ 20,202,946	\$ 22,112,426	\$ 22,685,912	\$ 23,403,216	\$ 24,145,042
Total Expenditures	\$ 160,601,575	\$ 160,563,107	\$ 167,629,303	\$ 171,922,495	\$ 175,718,186	\$ 179,954,982
Annual Operating Revenues Less Operating Expenses	\$ -	\$ 5,684,881	\$ (3,243,286)	\$ (8,105,896)	\$ (11,235,710)	\$ (10,731,392)
Additions To Reserves						
Carryforward for 24-25 Budget Support		(3,243,286)				
Carryforward for 23-24 Change In Project Fund Balances		(423,640)				
Net Available For Addition to Designated or Other Reserves		\$ 2,017,955				
Uses Of Carryforward and Reserves						
Funded By: 24-25 Budget Support			\$ 1,521,257	\$ 1,722,029	\$ -	\$ -
Funded By: Project Fund Balances			1,722,029	404,000	404,000	404,000
Funded By: Other Reserve / Future Budget Adjustments			0	5,979,867	10,831,710	10,327,392
			\$ 3,243,286	\$ 8,105,896	\$ 11,235,710	\$ 10,731,392
Ending Fund Balance	\$ 48,512,776	\$ 54,197,657	\$ 50,954,371	\$ 42,848,475	\$ 31,612,765	\$ 20,881,373
Governing Board Reserve - 16.67% of General Unrestricted Exp	\$ 26,772,283	\$ 26,765,870	\$ 27,943,805	\$ 28,659,480	\$ 29,292,222	\$ 29,998,495
Carryforward for 24-25 Budget Support		\$ 3,243,286	\$ 1,722,029	\$ -	\$ -	\$ -
Carryforward for Project Fund Balances		\$ 4,968,705	\$ 3,246,676	\$ 2,842,676	\$ 2,438,676	\$ 2,034,676
Designated Reserve - District Priorities		\$ 2,017,955	\$ 2,017,955	\$ 2,017,955	\$ 2,017,955	\$ 2,017,955
Committed Ending Balance	\$ 26,772,283	\$ 36,995,816	\$ 34,930,465	\$ 33,520,111	\$ 33,748,853	\$ 34,051,126
Other Reserve / Future Budget Adjustments	\$ 21,740,493	\$ 17,201,841	\$ 16,023,906	\$ 9,328,364	\$ (2,136,088)	\$ (13,169,753)
Uncommitted Ending Balance	\$ 21,740,493	\$ 17,201,841	\$ 16,023,906	\$ 9,328,364	\$ (2,136,088)	\$ (13,169,753)
Total Ending Fund Balance		\$ 54,197,657	\$ 50,954,371	\$ 42,848,475	\$ 31,612,765	\$ 20,881,373
% of Compensation vs. Expense	87.54%	87.42%	86.81%	86.80%	86.68%	86.58%

2024-25 Adopted Budget Executive Summary

ALL FUNDS FY 2024-25

Fund	Fund Description	2023-24 Adopted Budget as Amended	2024-25 Adopted Budget
General Fund			
11	General Fund Unrestricted (including Designated)	209,114,351	218,583,674
12	General Fund Restricted	79,099,343	85,270,269
Total General Fund		288,213,694	305,949,866
Other Funds			
22	Prop M Bond Interest & Redemption Fund Series A	8,697,821	9,850,987
23	Prop M Bond Interest & Redemption Fund Series B	16,659,691	19,477,730
24	Prop M Bond Interest & Redemption Fund Series C	28,593,919	25,360,196
25	Prop M Bond Interest & Redemption Fund Series D	10,606,217	11,886,119
33	Child Development Fund	3,195,879	3,513,193
41	Capital Outlay Projects Fund	45,298,435	46,782,601
42	Prop M Bond Construction Fund	142,103,341	129,577,966
43	Energy Conservation Fund	254	267
69	Other Post-Employment Benefits Fund	17,287,044	15,566,993
71	Associated Students Trust Fund	253,981	279,452
72	Student Representation Fee Trust Fund	507,903	514,840
73	Student Center Fee Fund	207,288	209,194
74	Student Financial Aid Trust Fund	18,963,233	23,255,807
75	Scholarship Loan and Trust Fund	825,420	796,694
79	Other Trust Funds	14,763,298	16,379,741
Total Other Funds		307,963,724	303,451,780
Total Budget For All Funds		596,177,418	609,401,646

FUND II

GENERAL FUND UNRESTRICTED AND DESIGNATED

The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted.

Fund II UNRESTRICTED (DISTRICT OPERATING BUDGET) is used to account for resources available for the general purposes of the District's operation and support of its educational program.

Fund II DESIGNATED is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, material fees, etc.



FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	29,045,829	-
111010 INSTRUCTIONAL SALARY, CONTRACT	39,144,138	-	28,211,553
111030 FACULTY COLA TO SPREAD	-	-	618,030
11's INSTR SAL - CONTRACT	39,144,138	29,045,829	28,829,583
121000 ED ADMINISTRATOR, CONTRACT	-	880,068	-
121010 ED ADMINISTRATOR, CONTRACT	921,406	-	937,912
121030 EXEC LEADERSHIP COLA TO SPREAD	-	-	3,346
121100 SUPRT/PRESIDENT, CONTRACT	-	308,388	-
121110 SUPRT/PRESIDENT, CONTRACT	312,967	-	308,389
121200 EXECUTIVE EXPENSE ALLOWN	-	23,305	-
121210 EXECUTIVE EXPENSE ALLOWANCE	23,524	-	24,000
121300 PRESIDENT'S AUTO ALLOWANCE	-	6,000	-
121310 PRESIDENT'S AUTO ALLOWANCE	6,000	-	6,000
122100 COUNSELORS, CONTRACT	-	3,230,541	-
122110 COUNSELORS, CONTRACT	3,432,499	-	3,159,620
123100 DEAN, ACADEMIC CONTRACT	-	1,436,128	-
123110 DEAN, ACADEMIC CONTRACT	1,545,719	-	1,631,201
123200 DEPARTMENT CHAIR, CONTRACT	-	2,566,441	-
123210 DEPARTMENT CHAIR, CONTRACT	2,386,043	-	2,540,304
123400 DIRECTR/COORDINAT,ACA CONT	-	1,001,613	-
123410 DIRECTOR/COORDINATOR, ACA CONT	1,050,766	-	1,001,841
123500 PALOMAR FACULTY FEDERATION	-	288,985	-
123510 PALOMAR FACULTY FEDERATION	288,985	-	186,232
123600 DIRECTOR/COORDINATOR, AA CONT	-	2,085,715	-
123610 DIRECTOR/COORDINATOR, AA CONT	2,521,658	-	1,970,424
125000 LIBRARIANS, CONTRACT	-	1,176,686	-
125010 LIBRARIANS, CONTRACT	1,124,589	-	1,158,487
12's NON-INSTR SAL - CONTRACT	13,614,156	13,003,870	12,927,756
130010 INSTR SALARIES - OTHER	6,536,657	-	20,110,000
131100 ASSIGN TIME HRLY REPLACMT	-	1,226,214	-
133100 INSTRUCTIONL ACADEMIC,HRLY	-	10,769,521	-
133110 OFFICE HOURS ADJUNCT FACULTY	-	467,466	-
133200 INST ACA HOURLY SUBSTITUTE	-	187,614	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	1,457,886	-
135200 OVERLOAD,ASSIGNTM RE HRLY	-	4,681	-
135300 OVERLOAD,CONTRACT INSTRUC	-	2,487,547	-
135500 OVERLOAD,SABBTL REPL HRLY	-	3,712	-
135600 OVERLOAD,SUBSTITUTE HRLY	-	54,616	-
135700 OVERLOAD,SUMMER ACA HRLY	-	1,098,062	-
136200 REPLACE SABBATICL,ACAHRLY	-	123,380	-
136400 LOADBANK REPL, ADJUNCT	-	103,813	-
138100 STIPEND, CONTRACT INSTRUCT	-	35,365	-
138200 STIPEND, HOURLY ACADEMIC	-	390,561	-
139000 INSTRUCTIONAL SALARY,OTHER	-	460,499	-
139100 INSTRCTNL SAL, CANCELLED CLASS	-	48,617	-
13's INSTR SAL - OTHER	6,536,657	18,919,553	20,110,000

FUND 11 - GENERAL UNRESTRICTED SUBFUND TOTAL

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
140010 NON-INSTR SALARIES - OTHER	1,660,020	-	1,808,675
141100 COUNSELOR, HOURLY	-	140,608	-
143100 LIBRARIANS, HOURLY	-	438,089	-
144100 NON-INSTRUCT ACADEMIC, HRLY	-	1,100,718	-
145100 OVERLOAD, SUMMER NON-INSTR	-	685	-
146100 REPL SABBATICL, HRLY NONINSTR	-	12,010	-
148000 NONINSTR ACA HOURLY, OTHER	-	11,787	-
148100 PT FAC PAY FOR COMMITTEES	-	2,687	-
14's NON-INSTR SAL - OTHER	1,660,020	1,706,584	1,808,675
ACADEMIC SALARIES SUBTOTAL	60,954,971	62,675,836	63,676,014
211000 EXECUTIVE ADMIN SUPPORT, CAST	-	665,781	-
211010 EXECUTIVE ADMIN SUPPORT, CAST	706,254	-	741,339
212100 SUPERVISOR, CAST	-	2,195,329	-
212110 SUPERVISOR, CAST	2,580,713	-	2,149,200
212200 CLASSIFIED REGULAR SALARY	-	21,073,649	-
212210 CLASSIFIED REGULAR SALARY	21,423,995	-	22,520,829
212300 CLASSIFIED HEALTH PROFESSL	-	5,829	-
212310 CLASSIFIED HEALTH PROFESSIONAL	5,830	-	-
212400 GOVERNING BOARD	-	30,240	-
212410 GOVERNING BOARD	30,240	-	30,240
212600 NON-INSTRUCTNL ADMINISTRATORS	-	4,311,359	-
212610 NON-INSTRUCTNL ADMINISTRATORS	4,905,137	-	4,529,973
212630 ADMINISTRATORS COLA TO SPREAD	-	-	14,433
21's NON-INSTR SAL - REG	29,652,169	28,282,187	29,986,014
221000 INST AIDE CONTRACT, DIRECT INST	-	959,536	-
221010 INST AIDE CONTRACT, DIRECT INST	1,293,457	-	985,362
222000 INST AIDE CONTRACT, NOT DIRECT	-	939,344	-
222010 INST AIDE CONTRACT, NOT DIRECT	1,068,295	-	928,283
22's INSTR AIDES - REG	2,361,752	1,898,880	1,913,645
230010 NON ACADEMIC SALARIES - OTHER	2,460,654	-	1,801,258
231100 HOURLY CLASSIFIED, TEMP	-	1,341,038	-
231200 HOURLY INTERPRETERS	-	31,424	-
231300 HOURLY TUTORS	-	329,275	-
231500 HRLY HEALTH PROFESSIONAL	-	1,308	-
232100 OVERTIME CLASSIFIED SALARIED	-	254,770	-
232200 OVERTIME SUPERVISOR SALARIED	-	54,149	-
234100 SERVICE PROVIDER CLASSIFIED	-	3,248	-
235100 STUDENT EMPLOYEE	-	179,991	-
235200 STUDENT TUTORS	-	86,944	-
235400 STUDENT WORK STUDY	-	838	-
23's NON-ACA SAL - OTHER	2,460,654	2,282,984	1,801,258
240010 INSTR AIDES - OTHER	665,819	-	681,595
241100 HRLY INSTR AIDE, DIRECT INSTR	-	642,574	-
241200 OT, INST AIDE CONT DIRECT INSTR	-	1,972	-
242100 HRLY INSTAIDE, NOT DIRECT INSTR	-	53,203	-
245100 STUDENT INSTR AIDE, DIRECT	-	11,269	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND TOTAL

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
24's INSTR AIDES - OTHER	665,819	709,018	681,595
NON-ACADEMIC SAL SUBTOTAL	35,140,394	33,173,069	34,382,512
310010 STRS	14,411,867	-	14,727,546
311101 STRS ACADEMIC INSTRUCTORS	-	7,300,132	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	444,145	-
311301 STRS OTHERACA NONINSTRUCT	-	1,618,651	-
312202 STRS NON-INSTR ADMIN/SUPR	-	27,290	-
314101 STRS, ON-BEHALF, INSTR	-	3,285,740	-
314102 STRS, ON-BEHALF, NONINSTR	-	979,307	-
31's STRS	14,411,867	13,655,266	14,727,546
320010 PERS	9,412,968	-	9,354,075
321101 PERS ACADEMIC INSTRUCTORS	-	334,581	-
321201 PERS EDUCATIONAL ADMIN/SUP	-	530,296	-
321301 PERS OTHERACA NONINSTRUCT	-	72,932	-
322102 PERS CLASSIFIED	-	5,482,547	-
322202 PERS NON-INSTR ADMIN/SUPR	-	1,800,920	-
322302 PERS INSTR AIDE DIRECT INSTR	-	270,938	-
322402 PERS INST AIDE NOTDIRECT INS	-	241,035	-
32's PERS	9,412,968	8,733,248	9,354,075
330010 FICA & MEDICARE (OASDI)	3,789,906	-	3,587,029
330011 OASDI/ER	-	2,139,608	-
330012 MED/ER	-	1,385,143	-
33's FICA & MEDICARE (OASDI)	3,789,906	3,524,750	3,587,029
340010 HEALTH & WELFARE	4,500	-	-
340101 MEDIC ACADEMIC INSTRUCTORS	-	4,209,839	-
340110 MEDIC ACA	5,610,281	-	6,825,545
340120 MEDIC ACADEMIC ADJUNCT	-	1,347,860	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	139,073	-
340151 MEDIC EDUCATIONL ADMIN/SUP	-	434,387	-
340201 MEDIC OTHER ACA NONINSTRUC	-	1,272,875	-
340210 MEDIC CLS	4,810,888	-	5,282,717
340252 MEDIC CLASSIFIED	-	4,387,794	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	1,215,850	-
340310 MEDIC AA/CAST	1,478,581	-	1,840,771
340352 MEDIC INSTR AIDE DIRECT INST	-	158,386	-
340402 MEDIC INSTAIDE NOTDIRECTINST	-	189,818	-
340410 MEDICAL RETIREE	-	-	2,352
341101 DENT ACADEMIC INSTRUCTORS	-	75,523	-
341110 DENT ACA	99,046	-	89,638
341151 DENT EDUCATIONAL ADMIN/SUP	-	7,505	-
341201 DENT OTHER ACA NONINSTRUC	-	18,807	-
341210 DENT CLS	107,894	-	89,143
341252 DENT CLASSIFIED	-	77,478	-
341302 DENT NON-INSTR ADMIN/SUPR	-	19,779	-
341310 DENT AA/CAST	33,433	-	28,602
341352 DENT INSTR AIDE DIRECT INSTR	-	3,630	-

FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
341402 DENT INSTAIDE NOT DIRECTINST	-	3,399	-
342101 VISION ACADEMIC INSTRUCTOR	-	46,177	-
342110 VISION ACA	62,193	-	56,087
342151 VISION EDUCATIONL ADMIN/SUP	-	4,658	-
342201 VISION OTHR ACA NONINSTRUC	-	11,641	-
342210 VISION CLS	67,878	-	55,753
342252 VISION CLASSIFIED	-	48,915	-
342302 VISION NON-INSTR ADMIN/SUP	-	12,450	-
342310 VISION AA/CAST	21,002	-	17,888
342352 VISION INSTR AIDE DIRECT INST	-	2,271	-
342402 VISION INSTAIDE NOT DIRECTINS	-	2,125	-
343101 LIFE ACADEMIC INSTRUCTORS	-	24,461	-
343110 LIFE ACA	33,519	-	30,742
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	2,508	-
343201 LIFE OTHER ACA NONINSTRUCT	-	6,203	-
343210 LIFE CLS	35,890	-	30,244
343252 LIFE CLASSIFIED	-	25,855	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	6,671	-
343310 LIFE AA/CAST	11,083	-	9,826
343352 LIFE INSTR AIDE DIRECT INSTR	-	1,200	-
343402 LIFE INST AIDE NOT DIRECT INS	-	1,122	-
344101 LTD ACADEMIC INSTRUCTORS	-	48,592	-
344110 LTD ACA	70,252	-	65,548
344151 LTD EDUCATIONAL ADMIN/SUPR	-	5,208	-
344201 LTD OTHER ACA NONINSTRUCT	-	12,858	-
344210 LTD CLS	48,782	-	43,271
344252 LTD CLASSIFIED	-	35,269	-
344302 LTD NON-INSTR ADMIN/SUPR	-	10,484	-
344310 LTD AA/CAST	24,251	-	22,202
344352 LTD INSTR AIDE DIRECT INSTR	-	1,589	-
344402 LTD INST AIDE NOT DIRECT INST	-	1,621	-
345101 LTC ACADEMIC INSTRUCTORS	-	13,698	-
345110 LTC ACA	18,370	-	16,907
345151 LTC EDUCATIONAL ADMIN/SUPR	-	1,401	-
345201 LTC OTHER ACA NONINSTRUCT	-	3,444	-
345210 LTC CLS	19,696	-	16,579
345252 LTC CLASSIFIED	-	14,394	-
345302 LTC NON-INSTR ADMIN/SUPR	-	3,648	-
345310 LTC AA/CAST	6,081	-	5,385
345352 LTC INSTR AIDE DIRECT INSTR	-	665	-
345402 LTC INST AIDE NOT DIRECT INST	-	622	-
348010 FUTURE RETIREE HEALTH ACA	-	1,268,288	-
348020 FUTURE RETIREE HEALTH CLS	-	1,159,056	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	351,934	-
348110 FUTURE RETIREE HEALTH ACA	1,372,023	-	1,249,306
348210 FUTURE RETIREE HEALTH CLS	1,463,837	-	1,233,984

FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
348310 FUTURE RETIREE HEALTH AA/CAST	356,077	-	376,112
349401 HSA ER ACADEMIC INSTRUCTOR	-	126,651	-
349402 HSA ER OTHER ACA NONINSTRUCTOR	-	11,989	-
349410 HSA ER ACA	123,221	-	134,640
349501 HSA ER CLASSIFIED	-	34,800	-
349502 HSA ER INSTR AIDE DIRECT INST	-	3,300	-
349510 HSA ER CLS	33,478	-	36,300
349601 HSA ER EDUCATIONAL ADMIN/SUPR	-	18,700	-
349602 HSA ER NON-INSTR ADMIN/SUPR	-	17,600	-
349610 HSA ER AA/CAST	33,982	-	36,850
34's HEALTH & WELFARE	15,946,238	16,904,074	17,596,392
350010 STATE UNEMP INSURANCE	159,553	-	249,487
350011 UNEMP/ER	-	47,987	-
359900 SUSPENSE UNEMPLOYMENT	-	69,727	-
35's STATE UNEMPL INSURANCE	159,553	117,714	249,487
360010 WORKER'S COMP	1,643,951	-	1,550,407
361101 WC ACADEMIC INSTRUCTORS	-	761,436	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	74,356	-
361301 WC OTHER ACA NON INSTRUCT	-	160,049	-
362102 WC CLASSIFIED	-	365,670	-
362202 WC NON-INSTR ADMIN/SUPERV	-	116,094	-
362302 WC INSTR AIDE DIRECT INSTR	-	24,990	-
362402 WC INSTR AIDE NOTDIRECT INST	-	16,359	-
363102 WC STUDENT	-	7,065	-
36's WORKER'S COMP	1,643,951	1,526,019	1,550,407
370010 APPLE	129,139	-	163,493
371101 APPLE ACADEMIC INSTRUCTOR	-	72,288	-
371301 APPLE OTH ACA NONINSTRUCT	-	5,501	-
372102 APPLE CLASSIFIED	-	33,288	-
372302 APPLE INST AIDE DIRECT INSTR	-	7,290	-
372402 APPLE INS AIDE NOTDIRECT INS	-	2,045	-
37's APPLE	129,139	120,413	163,493
390010 OTHER BENEFITS	17,300	-	16,700
394101 ACA BENEFITS TO SPREAD	-	(76,408)	-
398000 TB TESTS FOR EMPLOYEES	-	6,180	-
399030 BENEFITS COLA TO SPREAD	-	-	213,222
39's OTHER BENEFITS	17,300	(70,228)	229,922
EMPLOYEE BENEFITS SUBTOTAL	45,510,922	44,511,255	47,458,351
400010 SUPPLIES & MATERIALS	1,626,974	-	1,375,064
411000 SOFTWARE LESS THAN \$5,000	-	5,678	-
422000 SUBSCRIPTIONS, PERIODICALS	-	16,105	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	5,518	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	554,782	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	97	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	578,987	-
441100 SUPPLIES, INSTITUTIONAL	-	13,957	-

FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
441300 SUPPLIES, FOOD SERVICES	-	799	-
442000 COST OF FOOD, FOOD SERVICE	-	5,454	-
444000 GRADUATION GOWNS	-	601	-
446000 SHIPPING/HANDLING CHARGES	-	413	-
SUPPLIES & MAT SUBTOTAL	1,626,974	1,182,392	1,375,064
500010 OTHER OPER EXP	15,384,194	-	16,033,893
511000 AUDIT	-	146,623	-
515100 INTERNET ACCESS	-	19,317	-
515200 JPA SELF-INSURANCE ADMIN	-	66,539	-
515300 SOFTWARE LICENSING FEES	-	848,866	-
525100 MEMBERSHIP, DISTRICT	-	171,039	-
525200 MEMBERSHIP, EMPLOYEE	-	13,640	-
535200 INS, FIRE, CASUALTY, LIABILITY	-	1,163,570	-
535400 INS,INTERCOLLEGIATE ATHLETIC	-	4,732	-
535500 STUDENT ACCIDENT&HOSPITAL	-	25,250	-
545100 ADVERTISEMENTS REQ BY LAW	-	34,876	-
545200 LAWYERS' FEES	-	379,111	-
545300 LEGAL JUDGEMENTS	-	7,000	-
551100 ATHLETIC OFFICIALS FEES	-	78,414	-
551200 CLASSROOM SPEAKERS	-	732	-
551300 INDEPENDENT CONTRACTOR	-	284,257	-
551500 SECURITY GUARD SERVICES	-	442	-
551600 WARRANT RECONCILIATION	-	17,203	-
551900 OTH PERSONAL&CONSULT SVC	-	2,558,522	-
555100 POSTAGE	-	133,284	-
560900 DISTRICT VEHICLE USE	-	27,873	-
561000 RENT & LEASE, EQUIPMENT	-	47,192	-
562000 RENTS & LEASES, LAND/BLDGS	-	51,248	-
562100 RENTAL OF FIELDS	-	8,925	-
563000 RENTAL OF TRANSPORTATION	-	183	-
564000 RENTAL OF FILMS	-	11,465	-
565100 MAINTENANCE AGREEMT,EQUIP	-	955,168	-
565200 MAINTENCE AGREE,SOFTWARE	-	855,089	-
565300 REPAIRS&MAINT NONINST EQUIP	-	270,992	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	103,894	-
565500 REPAIRS&MAINTENANCE BLDGS	-	33,313	-
565550 MAINTENANCE, GROUNDS	-	20,521	-
575100 TRAVEL, ACADEMIC ADMIN	-	66,342	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	44,735	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	51,800	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	14,161	-
575300 TRAVEL, STUDENT	-	144,353	-
575310 TRAVEL WITH STUDENT	-	85,987	-
575400 TRAVEL, NON EMPLOYEE	-	24,302	-
575500 ATHLETIC ENTRY FEES	-	14,575	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	55,002	-

FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
575710 APPRENTICESHIP TRAINING	-	349	-
575800 FOOD FOR MEETINGS	-	85,235	-
580100 ELECTRICITY	-	4,128,927	-
580150 FUEL, GAS	-	34,864	-
580250 JANITORIAL SERVICES	-	9,372	-
580300 LAUNDRY/DRY CLEANING	-	5,457	-
580350 PEST CONTROL	-	4,361	-
580400 SEWAGE	-	(484)	-
580450 TELEPHONE	-	(1,069)	-
580500 TELEPHONE CONNECTIONS	-	138,467	-
580550 WASTE DISPOSAL	-	116,208	-
580600 WASTE DISPOSAL,HAZARDOUS	-	5,161	-
580650 WATER	-	420,995	-
585100 ADMINISTRATIVE EXPENSE	-	293,907	-
585150 ADVERTISE NOT REQ BY LAW	-	612,028	-
585250 BANK CHARGES	-	5,895	-
585260 BANK CREDIT CARD EXPENSE	-	231,412	-
585400 DISALLOWED FIN AID GRANTS	-	(1,861)	-
585450 FILM PROCESSING	-	740	-
585500 FINGERPRINTING	-	5,655	-
585510 TB TESTS	-	85	-
585750 PRINTING	-	191,425	-
585850 PUBLISHING EXPENSE	-	5,900	-
585900 ROYALTY EXPENSE	-	5,175	-
585910 LICENSING FEE	-	12,773	-
585950 PHYSICAL EXAMINATIONS	-	30,947	-
585990 SPECIAL ACTIVITIES	-	31,832	-
590010 ABATEMENT BUDGET POOL	(458,798)	-	(207,780)
590100 FACILITIES SERVICES ABATEMENT	-	(33,023)	-
590600 BUSINESS SUPPORT SVCS ABATEMT	-	(337,288)	-
590800 CREATIVE SERVICES ABATEMENT	-	(54,490)	-
OTHER OPER EXP SUBTOTAL	14,925,396	14,789,489	15,826,113
580010 INDIRECT COSTS BUDGET POOL	(600,000)	-	(500,000)
585550 INDIRECT COSTS	-	(735,765)	-
INDIRECT COSTS SUBTOTAL	(600,000)	(735,765)	(500,000)
600010 CAPITAL OUTLAY	1,550,963	-	1,223,842
622000 BUILDING BUILT IN FIXTURES	-	9,074	-
631000 LIBRARY BOOKS	-	27,015	-
632000 LIBRARY MAGAZINE&PERIODICL	-	30,300	-
633000 LIBRARY NONPRINT MEDIA	-	26,207	-
641200 EQUIP INST, REPLACE>\$200-999	-	4,300	-
641300 EQUIP INSTR,ADDITNL >\$200-999	-	322	-
641400 EQUIP INSTR,ADDITNL>1000	-	44,186	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	924	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	8,641	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	123,982	-

FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
644400 EQUIP NONINS ADDL \$500 - \$4999	-	88,350	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	40,403	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	332,700	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	88,746	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	48,764	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	232,631	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	73,034	-
644950 SOFTWARE NONINSTRNL >\$4,999	-	8,492	-
CAPITAL OUTLAY SUBTOTAL	1,550,963	1,188,070	1,223,842
731000 INTERFUND TRANS OUT BETWEEN	-	3,776,058	-
731010 INTERFUND TRANS OUT BETWEEN	4,400,601	-	4,187,407
763000 STUDENT TRANSPORTATION	-	23,675	-
763010 STUDENT TRANSPORTATION	3,000	-	-
763050 STUDENT TRANSPRTATN ABATEMENT	-	(20,973)	-
791010 RESERVE FOR CONTINGENCIES	26,772,283	-	27,943,805
791510 OTHER RESERVES	18,885,457	-	17,677,935
799010 CONTINGENCY HOLDING ACCOUNT	2,525,015	-	5,332,631
OTHER OUTGOING SUBTOTAL	52,586,356	3,778,761	55,141,778
EXPENSE GRAND TOTAL	211,695,976	160,563,107	218,583,674
81's FEDERAL REVENUES SUBTOTAL	-	-	-
861100 APPRENTICESHIP APPORTIONM	2,566,225	2,566,225	2,584,225
861200 STATE GENERAL APPORTIONMT	1,241,788	13,972,037	1,255,075
861210 GENERL APPORTNMT PRIOR YR	-	1,291,858	-
861300 APPORTIONMENT COLA	10,676,241	-	-
861430 FT FACULTY HIRING	2,450,435	2,450,435	2,450,435
861450 PART TIME FACULTY APPORT	430,787	430,787	334,325
861500 2% BFAP ADMIN	151,922	151,922	136,611
862400 OTH GEN CATEGORICL PROGMS	-	48,695	-
863100 EDUCATION PROTECTION ACCOUNT	23,366,385	12,387,192	15,678,936
863101 ED PROTECTION ACCT PRIOR YEAR	-	(28,901)	-
865650 PT TIME FAC HLTHINS OFC HRS	-	1,605,472	3,160,120
867100 HOMEOWNER PROPTAX RELIEF	-	150,777	-
868100 STATE LOTTERY PROCEEDS	3,978,851	3,978,851	2,982,915
868150 STATE LOTTRY PROCEEDS PRIOR YR	89,219	89,219	-
868200 STATE MANDATED COSTS	625,916	644,218	556,602
868400 RETURN TO TITLE IV FROM STATE	-	164	-
869800 OTHER MISC STATE REVENUES	-	2,757	-
869801 STRS ON-BEHALF	4,173,281	4,265,047	4,265,047
869999 BEGINNING BALANCE, STATE	470,601	-	163,643
86's STATE REVENUES SUBTOTAL	50,221,651	44,006,756	33,567,934
881100 TAX ALLOCATION SECURD ROLL	82,140,422	93,069,103	101,016,754
881200 TAX ALLOC SUPPLEMENT ROLL	1,836,307	1,342,566	1,406,338
881300 TAX ALLOCN UNSECURED ROLL	2,834,775	3,028,237	3,172,079
881600 PRIOR YEARS TAXES	2,647,244	2,551,860	2,673,074
881700 ERAF ED REVENUE AUG FUND	311,206	(181,000)	-
881800 PROP TAXES RFNDS/ADJS	-	(1,146,119)	-

FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
881900 RDA RESIDUAL PAYMENTS	8,276,910	8,757,800	8,757,800
883600 FOLLETT	150,000	189,626	160,000
884150 HLTH SVCS SALE TO EMPLOYEE	-	7,475	5,975
884210 PLANETARIUM SALES	35,000	62,269	53,541
884215 BUSINESS SERVICES REVENUE	125,000	28,508	31,261
884230 PRINTING REVENUE	-	13,850	-
884240 CREATIVE SERVICES REVENUE	-	2,038	-
884260 RECYCLING COMMISSION	-	900	-
884290 TICKET/GATE/PROGRAM SALES	11,088	16,468	8,115
884300 VENDING COMMISSIONS	15,000	324,762	125,000
884350 MISC SALES AND COMMISSION	66,550	111,837	61,400
885300 FACILITIES RENTAL AND LEASE	185,000	340,258	340,410
886100 INTEREST BANK ACCOUNTS	-	113,163	-
886200 INTEREST COUNTY TREASURY	2,100,000	3,694,494	3,237,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	717,323	-
886500 OTH INTEREST & INVEST INCOM	-	500	-
887400 ENROLLMENT FEE	7,386,926	6,773,482	7,024,387
887420 ENROLLMENT BAD DEBT	-	(921,027)	(200,374)
887500 FIELD TRP;USEOF NONDIST FAC	1,650	9,250	1,650
887620 HLTH SERVICE PHYSICAL EXAM	150	10,085	8,397
887700 INSTR MAT FEES;SALE MATERL	273,056	449,364	402,260
887710 COURSE RELATED FEES	9,460	8,600	7,740
887910 TRANSCRIPT INCOME	219,380	109,477	132,553
888010 NON RESIDENT TUITION USA	2,000,000	1,333,622	1,382,965
888020 NONRESIDENT TUITON FOREIGN	1,000,000	1,064,894	1,104,295
888115 NCTD PASSES	-	4,255	-
888920 COURSE TESTING FEE	85	300	-
889030 COBRA ADMIN FEE	-	239	-
889300 CASH OVER/SHORT	-	(131)	-
889600 LIBRARY FINES	-	60	-
889830 RETURNED CHECK FEE	-	80	-
889850 STUDNT REFND WRITE-OFF TO DIST	-	1,841	-
889880 STALE DATED/VOID WARRANTS	-	106,630	-
889900 OTHER LOCAL REVENUES	233,369	244,295	69,106
889999 BEGINNING BALANCE, LOCAL	48,042,175	-	54,034,014
88's LOCAL REVENUES SUBTOTAL	159,900,753	122,241,232	185,015,740
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	210,122,404	166,247,988	218,583,674

FUND 11 - GENERAL UNRESTRICTED ONLY SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	16,687,538	-
111010 INSTRUCTIONAL SALARY, CONTRACT	26,785,847	-	28,211,553
111030 FACULTY COLA TO SPREAD	-	-	618,030
11's INSTR SAL - CONTRACT	26,785,847	16,687,538	28,829,583
121000 ED ADMINISTRATOR, CONTRACT	-	880,068	-
121010 ED ADMINISTRATOR, CONTRACT	921,406	-	937,912
121030 EXEC LEADERSHIP COLA TO SPREAD	-	-	3,346
121100 SUPRT/PRESIDENT, CONTRACT	-	308,388	-
121110 SUPRT/PRESIDENT, CONTRACT	312,967	-	308,389
121200 EXECUTIVE EXPENSE ALLOWNC	-	23,305	-
121210 EXECUTIVE EXPENSE ALLOWANCE	23,524	-	24,000
121300 PRESIDENT'S AUTO ALLOWANCE	-	6,000	-
121310 PRESIDENT'S AUTO ALLOWANCE	6,000	-	6,000
122100 COUNSELORS, CONTRACT	-	3,230,541	-
122110 COUNSELORS, CONTRACT	3,432,499	-	3,159,620
123100 DEAN, ACADEMIC CONTRACT	-	1,436,128	-
123110 DEAN, ACADEMIC CONTRACT	1,545,719	-	1,631,201
123200 DEPARTMENT CHAIR, CONTRACT	-	2,566,441	-
123210 DEPARTMENT CHAIR, CONTRACT	2,386,043	-	2,540,304
123400 DIRECTR/COORDINAT,ACA CONT	-	1,001,613	-
123410 DIRECTOR/COORDINATOR, ACA CONT	1,050,766	-	1,001,841
123500 PALOMAR FACULTY FEDERATION	-	288,985	-
123510 PALOMAR FACULTY FEDERATION	288,985	-	186,232
123600 DIRECTOR/COORDINATOR, AA CONT	-	2,085,715	-
123610 DIRECTOR/COORDINATOR, AA CONT	2,521,658	-	1,970,424
125000 LIBRARIANS, CONTRACT	-	1,176,686	-
125010 LIBRARIANS, CONTRACT	1,124,589	-	1,158,487
12's NON-INSTR SAL - CONTRACT	13,614,156	13,003,870	12,927,756
130010 INSTR SALARIES - OTHER	(4,471,437)	-	4,431,064
131100 ASSIGN TIME HRLY REPLACMT	-	1,226,214	-
133100 INSTRUCTIONL ACADEMIC, HRLY	-	10,769,521	-
133110 OFFICE HOURS ADJUNCT FACULTY	-	467,466	-
133200 INST ACA HOURLY SUBSTITUTE	-	187,614	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	1,457,886	-
135200 OVERLOAD, ASSIGNTM RE HRLY	-	4,681	-
135300 OVERLOAD, CONTRACT INSTRUC	-	2,487,547	-
135500 OVERLOAD, SABBTL REPL HRLY	-	3,712	-
135600 OVERLOAD, SUBSTITUTE HRLY	-	54,616	-
135700 OVERLOAD, SUMMER ACA HRLY	-	1,098,062	-
136200 REPLACE SABBATICL, ACA HRLY	-	123,380	-
136400 LOADBANK REPL, ADJUNCT	-	103,813	-
138100 STIPEND, CONTRACT INSTRUCT	-	35,365	-
138200 STIPEND, HOURLY ACADEMIC	-	390,561	-
139000 INSTRUCTIONAL SALARY, OTHER	-	460,499	-
139100 INSTRCTNL SAL, CANCELLED CLASS	-	48,617	-
13's INSTR SAL - OTHER	(4,471,437)	18,919,553	4,431,064

FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
140010 NON-INSTR SALARIES - OTHER	1,641,001	-	1,795,495
141100 COUNSELOR, HOURLY	-	140,608	-
143100 LIBRARIANS, HOURLY	-	438,089	-
144100 NON-INSTRUCT ACADEMIC, HRLY	-	1,083,544	-
145100 OVERLOAD, SUMMER NON-INSTR	-	685	-
146100 REPL SABBATICL, HRLY NONINSTR	-	12,010	-
148000 NONINSTR ACA HOURLY, OTHER	-	11,787	-
148100 PT FAC PAY FOR COMMITTEES	-	2,687	-
14's NON-INSTR SAL - OTHER	1,641,001	1,689,410	1,795,495
ACADEMIC SALARIES SUBTOTAL	37,569,567	50,300,372	47,983,898
211000 EXECUTIVE ADMIN SUPPORT, CAST	-	665,781	-
211010 EXECUTIVE ADMIN SUPPORT, CAST	706,254	-	741,339
212100 SUPERVISOR, CAST	-	2,195,329	-
212110 SUPERVISOR, CAST	2,580,713	-	2,149,200
212200 CLASSIFIED REGULAR SALARY	-	20,946,231	-
212210 CLASSIFIED REGULAR SALARY	21,264,850	-	22,321,254
212300 CLASSIFIED HEALTH PROFESSL	-	5,829	-
212310 CLASSIFIED HEALTH PROFESSIONAL	5,830	-	-
212400 GOVERNING BOARD	-	30,240	-
212410 GOVERNING BOARD	30,240	-	30,240
212600 NON-INSTRUCTNL ADMINISTRATORS	-	4,311,359	-
212610 NON-INSTRUCTNL ADMINISTRATORS	4,905,137	-	4,529,973
212630 ADMINISTRATORS COLA TO SPREAD	-	-	14,433
21's NON-INSTR SAL - REG	29,493,024	28,154,769	29,786,439
221000 INST AIDE CONTRACT, DIRECT INST	-	959,536	-
221010 INST AIDE CONTRACT, DIRECT INST	1,293,457	-	985,362
222000 INST AIDE CONTRACT, NOT DIRECT	-	939,344	-
222010 INST AIDE CONTRACT, NOT DIRECT	1,068,295	-	928,283
22's INSTR AIDES - REG	2,361,752	1,898,880	1,913,645
230010 NON ACADEMIC SALARIES - OTHER	2,250,811	-	1,696,533
231100 HOURLY CLASSIFIED, TEMP	-	1,254,367	-
231200 HOURLY INTERPRETERS	-	31,424	-
231300 HOURLY TUTORS	-	329,275	-
231500 HRLY HEALTH PROFESSIONAL	-	1,308	-
232100 OVERTIME CLASSIFIED SALARIED	-	227,223	-
232200 OVERTIME SUPERVISOR SALARIED	-	48,070	-
234100 SERVICE PROVIDER CLASSIFIED	-	3,248	-
235100 STUDENT EMPLOYEE	-	149,284	-
235200 STUDENT TUTORS	-	86,944	-
235400 STUDENT WORK STUDY	-	702	-
23's NON-ACA SAL - OTHER	2,250,811	2,131,844	1,696,533
240010 INSTR AIDES - OTHER	656,071	-	681,595
241100 HRLY INSTR AIDE, DIRECT INSTR	-	642,574	-
241200 OT, INST AIDE CONT DIRECT INSTR	-	1,972	-
242100 HRLY INSTAIDE, NOT DIRECT INSTR	-	48,723	-
245100 STUDENT INSTR AIDE, DIRECT	-	11,269	-

FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
24's INSTR AIDES - OTHER	656,071	704,538	681,595
NON-ACADEMIC SAL SUBTOTAL	34,761,658	32,890,032	34,078,212
310010 STRS	14,408,932	-	14,725,027
311101 STRS ACADEMIC INSTRUCTORS	-	7,300,132	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	444,145	-
311301 STRS OTHERACA NONINSTRUCT	-	1,615,877	-
312202 STRS NON-INSTR ADMIN/SUPR	-	27,290	-
314101 STRS, ON-BEHALF, INSTR	-	3,285,740	-
314102 STRS, ON-BEHALF, NONINSTR	-	979,307	-
31's STRS	14,408,932	13,652,492	14,725,027
320010 PERS	9,354,218	-	9,294,687
321101 PERS ACADEMIC INSTRUCTORS	-	334,581	-
321201 PERS EDUCATIONAL ADMIN/SUP	-	530,296	-
321301 PERS OTHERACA NONINSTRUCT	-	72,932	-
322102 PERS CLASSIFIED	-	5,440,135	-
322202 PERS NON-INSTR ADMIN/SUPR	-	1,800,920	-
322302 PERS INSTR AIDE DIRECT INSTR	-	270,938	-
322402 PERS INST AIDE NOTDIRECT INS	-	241,035	-
32's PERS	9,354,218	8,690,836	9,294,687
330010 FICA & MEDICARE (OASDI)	3,769,038	-	3,569,641
330011 OASDI/ER	-	2,127,588	-
330012 MED/ER	-	1,381,253	-
33's FICA & MEDICARE (OASDI)	3,769,038	3,508,841	3,569,641
340010 HEALTH & WELFARE	4,500	-	-
340101 MEDIC ACADEMIC INSTRUCTORS	-	4,209,839	-
340110 MEDIC ACA	5,610,281	-	6,825,545
340120 MEDIC ACADEMIC ADJUNCT	-	1,347,860	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	139,073	-
340151 MEDIC EDUCATIONL ADMIN/SUP	-	434,387	-
340201 MEDIC OTHER ACA NONINSTRUC	-	1,272,875	-
340210 MEDIC CLS	4,775,274	-	5,244,316
340252 MEDIC CLASSIFIED	-	4,362,673	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	1,215,850	-
340310 MEDIC AA/CAST	1,478,581	-	1,840,771
340352 MEDIC INSTR AIDE DIRECT INST	-	158,386	-
340402 MEDIC INSTAIDE NOTDIRECTINST	-	189,818	-
340410 MEDICAL RETIREE	-	-	2,352
341101 DENT ACADEMIC INSTRUCTORS	-	75,523	-
341110 DENT ACA	99,046	-	89,638
341151 DENT EDUCATIONAL ADMIN/SUP	-	7,505	-
341201 DENT OTHER ACA NONINSTRUC	-	18,807	-
341210 DENT CLS	107,116	-	88,365
341252 DENT CLASSIFIED	-	76,963	-
341302 DENT NON-INSTR ADMIN/SUPR	-	19,779	-
341310 DENT AA/CAST	33,433	-	28,602
341352 DENT INSTR AIDE DIRECT INSTR	-	3,630	-

FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
341402 DENT INSTAIDE NOT DIRECTINST	-	3,399	-
342101 VISION ACADEMIC INSTRUCTOR	-	46,177	-
342110 VISION ACA	62,193	-	56,087
342151 VISION EDUCATIONL ADMIN/SUP	-	4,658	-
342201 VISION OTHR ACA NONINSTRUC	-	11,641	-
342210 VISION CLS	67,389	-	55,266
342252 VISION CLASSIFIED	-	48,592	-
342302 VISION NON-INSTR ADMIN/SUP	-	12,450	-
342310 VISION AA/CAST	21,002	-	17,888
342352 VISION INSTR AIDE DIRECT INST	-	2,271	-
342402 VISION INSTAIDE NOT DIRECTINS	-	2,125	-
343101 LIFE ACADEMIC INSTRUCTORS	-	24,461	-
343110 LIFE ACA	33,519	-	30,742
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	2,508	-
343201 LIFE OTHER ACA NONINSTRUCT	-	6,203	-
343210 LIFE CLS	35,632	-	29,986
343252 LIFE CLASSIFIED	-	25,694	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	6,671	-
343310 LIFE AA/CAST	11,083	-	9,826
343352 LIFE INSTR AIDE DIRECT INSTR	-	1,200	-
343402 LIFE INST AIDE NOT DIRECT INS	-	1,122	-
344101 LTD ACADEMIC INSTRUCTORS	-	48,592	-
344110 LTD ACA	70,252	-	65,548
344151 LTD EDUCATIONAL ADMIN/SUPR	-	5,208	-
344201 LTD OTHER ACA NONINSTRUCT	-	12,858	-
344210 LTD CLS	48,491	-	42,907
344252 LTD CLASSIFIED	-	35,089	-
344302 LTD NON-INSTR ADMIN/SUPR	-	10,484	-
344310 LTD AA/CAST	24,251	-	22,202
344352 LTD INSTR AIDE DIRECT INSTR	-	1,589	-
344402 LTD INST AIDE NOT DIRECT INST	-	1,621	-
345101 LTC ACADEMIC INSTRUCTORS	-	13,698	-
345110 LTC ACA	18,370	-	16,907
345151 LTC EDUCATIONAL ADMIN/SUPR	-	1,401	-
345201 LTC OTHER ACA NONINSTRUCT	-	3,444	-
345210 LTC CLS	19,554	-	16,437
345252 LTC CLASSIFIED	-	14,300	-
345302 LTC NON-INSTR ADMIN/SUPR	-	3,648	-
345310 LTC AA/CAST	6,081	-	5,385
345352 LTC INSTR AIDE DIRECT INSTR	-	665	-
345402 LTC INST AIDE NOT DIRECT INST	-	622	-
348010 FUTURE RETIREE HEALTH ACA	-	1,268,288	-
348020 FUTURE RETIREE HEALTH CLS	-	1,152,077	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	351,934	-
348110 FUTURE RETIREE HEALTH ACA	1,372,023	-	1,249,306
348210 FUTURE RETIREE HEALTH CLS	1,453,361	-	1,219,953

FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
348310 FUTURE RETIREE HEALTH AA/CAST	356,077	-	376,112
349401 HSA ER ACADEMIC INSTRUCTOR	-	126,651	-
349402 HSA ER OTHER ACA NONINSTRUCTOR	-	11,989	-
349410 HSA ER ACA	123,221	-	134,640
349501 HSA ER CLASSIFIED	-	34,800	-
349502 HSA ER INSTR AIDE DIRECT INST	-	3,300	-
349510 HSA ER CLS	33,478	-	36,300
349601 HSA ER EDUCATIONAL ADMIN/SUPR	-	18,700	-
349602 HSA ER NON-INSTR ADMIN/SUPR	-	17,600	-
349610 HSA ER AA/CAST	33,982	-	36,850
34's HEALTH & WELFARE	15,898,190	16,870,699	17,541,931
350010 STATE UNEMP INSURANCE	159,360	-	249,209
350011 UNEMP/ER	-	47,837	-
359900 SUSPENSE UNEMPLOYMENT	-	69,727	-
35's STATE UNEMPL INSURANCE	159,360	117,564	249,209
360010 WORKER'S COMP	1,637,874	-	1,544,342
361101 WC ACADEMIC INSTRUCTORS	-	761,436	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	74,356	-
361301 WC OTHER ACA NON INSTRUCT	-	159,775	-
362102 WC CLASSIFIED	-	361,840	-
362202 WC NON-INSTR ADMIN/SUPERV	-	116,004	-
362302 WC INSTR AIDE DIRECT INSTR	-	24,990	-
362402 WC INSTR AIDE NOTDIRECT INST	-	16,288	-
363102 WC STUDENT	-	6,572	-
36's WORKER'S COMP	1,637,874	1,521,262	1,544,342
370010 APPLE	126,243	-	161,398
371101 APPLE ACADEMIC INSTRUCTOR	-	72,288	-
371301 APPLE OTH ACA NONINSTRUCT	-	5,435	-
372102 APPLE CLASSIFIED	-	32,070	-
372302 APPLE INST AIDE DIRECT INSTR	-	7,290	-
372402 APPLE INS AIDE NOTDIRECT INS	-	1,933	-
37's APPLE	126,243	119,016	161,398
390010 OTHER BENEFITS	17,300	-	16,700
394101 ACA BENEFITS TO SPREAD	-	(76,408)	-
398000 TB TESTS FOR EMPLOYEES	-	6,180	-
399030 BENEFITS COLA TO SPREAD	-	-	213,222
39's OTHER BENEFITS	17,300	(70,228)	229,922
EMPLOYEE BENEFITS SUBTOTAL	45,371,155	44,410,483	47,316,157
400010 SUPPLIES & MATERIALS	545,627	-	424,846
411000 SOFTWARE LESS THAN \$5,000	-	4,300	-
422000 SUBSCRIPTIONS, PERIODICALS	-	6,996	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	4,026	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	60,782	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	97	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	396,390	-
441100 SUPPLIES, INSTITUTIONAL	-	9,685	-

FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
441300 SUPPLIES, FOOD SERVICES	-	799	-
442000 COST OF FOOD, FOOD SERVICE	-	3,183	-
444000 GRADUATION GOWNS	-	601	-
446000 SHIPPING/HANDLING CHARGES	-	413	-
SUPPLIES & MAT SUBTOTAL	545,627	487,272	424,846
500010 OTHER OPER EXP	9,804,487	-	11,969,625
511000 AUDIT	-	146,623	-
515100 INTERNET ACCESS	-	19,317	-
515200 JPA SELF-INSURANCE ADMIN	-	66,539	-
515300 SOFTWARE LICENSING FEES	-	835,909	-
525100 MEMBERSHIP, DISTRICT	-	171,039	-
525200 MEMBERSHIP, EMPLOYEE	-	13,640	-
535200 INS, FIRE, CASUALTY, LIABILITY	-	1,163,570	-
535400 INS,INTERCOLLEGIATE ATHLETIC	-	4,732	-
535500 STUDENT ACCIDENT&HOSPITAL	-	20,250	-
545100 ADVERTISEMENTS REQ BY LAW	-	19,582	-
545200 LAWYERS' FEES	-	379,111	-
545300 LEGAL JUDGEMENTS	-	7,000	-
551100 ATHLETIC OFFICIALS FEES	-	77,504	-
551200 CLASSROOM SPEAKERS	-	732	-
551300 INDEPENDENT CONTRACTOR	-	248,277	-
551500 SECURITY GUARD SERVICES	-	442	-
551600 WARRANT RECONCILIATION	-	17,203	-
551900 OTH PERSONAL&CONSULT SVC	-	2,558,522	-
555100 POSTAGE	-	78,639	-
560900 DISTRICT VEHICLE USE	-	27,532	-
561000 RENT & LEASE, EQUIPMENT	-	19,165	-
562000 RENTS & LEASES, LAND/BLDGS	-	51,248	-
562100 RENTAL OF FIELDS	-	8,925	-
563000 RENTAL OF TRANSPORTATION	-	183	-
564000 RENTAL OF FILMS	-	11,465	-
565100 MAINTENANCE AGREEMT,EQUIP	-	866,101	-
565200 MAINTENCE AGREE,SOFTWARE	-	814,457	-
565300 REPAIRS&MAINT NONINST EQUIP	-	224,546	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	85,481	-
565500 REPAIRS&MAINTENANCE BLDGS	-	33,313	-
565550 MAINTENANCE, GROUNDS	-	20,326	-
575100 TRAVEL, ACADEMIC ADMIN	-	42,467	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	39,595	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	44,827	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	10,636	-
575300 TRAVEL, STUDENT	-	145,207	-
575310 TRAVEL WITH STUDENT	-	70,558	-
575400 TRAVEL, NON EMPLOYEE	-	24,302	-
575500 ATHLETIC ENTRY FEES	-	13,375	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	22,444	-

FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
575710 APPRENTICESHIP TRAINING	-	349	-
575800 FOOD FOR MEETINGS	-	32,982	-
580100 ELECTRICITY	-	598,557	-
580150 FUEL, GAS	-	34,864	-
580250 JANITORIAL SERVICES	-	9,372	-
580300 LAUNDRY/DRY CLEANING	-	5,457	-
580350 PEST CONTROL	-	4,361	-
580400 SEWAGE	-	(484)	-
580450 TELEPHONE	-	(1,069)	-
580500 TELEPHONE CONNECTIONS	-	138,467	-
580550 WASTE DISPOSAL	-	115,358	-
580600 WASTE DISPOSAL,HAZARDOUS	-	5,161	-
580650 WATER	-	132,504	-
585100 ADMINISTRATIVE EXPENSE	-	173,474	-
585150 ADVERTISE NOT REQ BY LAW	-	346,914	-
585250 BANK CHARGES	-	5,895	-
585260 BANK CREDIT CARD EXPENSE	-	96,370	-
585400 DISALLOWED FIN AID GRANTS	-	(15,943)	-
585450 FILM PROCESSING	-	240	-
585500 FINGERPRINTING	-	5,514	-
585510 TB TESTS	-	85	-
585750 PRINTING	-	127,496	-
585850 PUBLISHING EXPENSE	-	5,900	-
585900 ROYALTY EXPENSE	-	5,175	-
585910 LICENSING FEE	-	12,229	-
585950 PHYSICAL EXAMINATIONS	-	9,781	-
585990 SPECIAL ACTIVITIES	-	17,526	-
OTHER OPER EXP SUBTOTAL	9,804,487	10,271,318	11,969,625
580010 INDIRECT COSTS BUDGET POOL	(600,000)	-	(500,000)
585550 INDIRECT COSTS	-	(533,872)	-
INDIRECT COSTS SUBTOTAL	(600,000)	(533,872)	(500,000)
600010 CAPITAL OUTLAY	760,942	-	557,362
622000 BUILDING BUILT IN FIXTURES	-	9,074	-
631000 LIBRARY BOOKS	-	27,015	-
632000 LIBRARY MAGAZINE&PERIODICL	-	30,300	-
633000 LIBRARY NONPRINT MEDIA	-	26,207	-
641200 EQUIP INST, REPLACE>\$200-999	-	4,300	-
641300 EQUIP INSTR,ADDITNL >\$200-999	-	322	-
641400 EQUIP INSTR,ADDITNL>1000	-	44,186	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	924	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	8,641	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	82,858	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	33,757	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	211,898	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	88,746	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	32,602	-

FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	183,954	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	73,034	-
644950 SOFTWARE NONINSTRNL >\$4,999	-	8,492	-
CAPITAL OUTLAY SUBTOTAL	760,942	866,309	557,362
731000 INTERFUND TRANS OUT BETWEEN	-	3,776,058	-
731010 INTERFUND TRANS OUT BETWEEN	4,400,601	-	4,187,407
763000 STUDENT TRANSPORTATION	-	23,675	-
763010 STUDENT TRANSPORTATION	3,000	-	-
763050 STUDENT TRANSPRTATN ABATEMENT	-	(20,973)	-
791010 RESERVE FOR CONTINGENCIES	26,772,283	-	27,943,805
791510 OTHER RESERVES	18,885,457	-	17,677,935
OTHER OUTGOING SUBTOTAL	50,061,341	3,778,761	49,809,147
EXPENSE GRAND TOTAL	178,274,777	142,470,674	191,639,247
81's FEDERAL REVENUES SUBTOTAL	-	-	-
861100 APPRENTICESHIP APPORTIONM	2,566,225	2,566,225	2,584,225
861200 STATE GENERAL APPORTIONMT	1,241,788	13,972,037	1,255,075
861210 GENERL APPORTNMT PRIOR YR	-	1,291,858	-
861300 APPORTIONMENT COLA	10,676,241	-	-
861430 FT FACULTY HIRING	2,450,435	2,450,435	2,450,435
861450 PART TIME FACULTY APPORT	430,787	430,787	334,325
861500 2% BFAP ADMIN	151,922	151,922	136,611
865650 PT TIME FAC HLTHINS OFC HRS	-	1,605,472	3,160,120
867100 HOMEOWNER PROPTAX RELIEF	-	150,777	-
868200 STATE MANDATED COSTS	625,916	644,218	556,602
868400 RETURN TO TITLE IV FROM STATE	-	164	-
869800 OTHER MISC STATE REVENUES	-	2,757	-
869801 STRS ON-BEHALF	4,173,281	4,265,047	4,265,047
86's STATE REVENUES SUBTOTAL	22,316,595	27,531,699	14,742,440
881100 TAX ALLOCATION SECURD ROLL	82,140,422	93,069,103	101,016,754
881200 TAX ALLOC SUPPLEMENT ROLL	1,836,307	1,342,566	1,406,338
881300 TAX ALLOCN UNSECURED ROLL	2,834,775	3,028,237	3,172,079
881600 PRIOR YEARS TAXES	2,647,244	2,551,860	2,673,074
881700 ERAF ED REVENUE AUG FUND	311,206	(181,000)	-
881800 PROP TAXES RFNDS/ADJS	-	(1,146,119)	-
881900 RDA RESIDUAL PAYMENTS	8,276,910	8,757,800	8,757,800
883600 FOLLETT	150,000	189,626	160,000
886100 INTEREST BANK ACCOUNTS	-	113,163	-
886200 INTEREST COUNTY TREASURY	2,100,000	3,694,494	3,237,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	717,323	-
886500 OTH INTEREST & INVEST INCOM	-	500	-
887400 ENROLLMENT FEE	7,386,926	6,773,482	7,024,387
887420 ENROLLMENT BAD DEBT	-	(921,027)	(200,374)
887910 TRANSCRIPT INCOME	115,000	419	419
888010 NON RESIDENT TUITION USA	2,000,000	1,333,622	1,382,965
888020 NONRESIDENT TUITON FOREIGN	1,000,000	1,064,894	1,104,295
888115 NCTD PASSES	-	4,255	-

FUND 11 - GENERAL UNRESTRICTED ONLY SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
889030 COBRA ADMIN FEE	-	239	-
889300 CASH OVER/SHORT	-	(131)	-
889830 RETURNED CHECK FEE	-	80	-
889850 STUDNT REFND WRITE-OFF TO DIST	-	1,841	-
889880 STALE DATED/VOID WARRANTS	-	106,630	-
889900 OTHER LOCAL REVENUES	50,000	19,073	19,073
889999 BEGINNING BALANCE, LOCAL	44,107,785	-	47,210,997
88's LOCAL REVENUES SUBTOTAL	154,956,575	120,520,929	176,964,807
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	177,273,170	148,052,628	191,707,247

FUND 11 - GENERAL UNRESTRICTED DESIGNATED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	12,358,291	-
111010 INSTRUCTIONAL SALARY, CONTRACT	12,358,291	-	-
11's INSTR SAL - CONTRACT	12,358,291	12,358,291	-
12's NON-INSTR SAL - CONTRACT	-	-	-
130010 INSTR SALARIES - OTHER	11,008,094	-	15,678,936
13's INSTR SAL - OTHER	11,008,094	-	15,678,936
140010 NON-INSTR SALARIES - OTHER	19,019	-	13,180
144100 NON-INSTRUCT ACADEMIC, HRLY	-	17,174	-
14's NON-INSTR SAL - OTHER	19,019	17,174	13,180
ACADEMIC SALARIES SUBTOTAL	23,385,404	12,375,465	15,692,116
212200 CLASSIFIED REGULAR SALARY	-	127,418	-
212210 CLASSIFIED REGULAR SALARY	159,145	-	199,575
21's NON-INSTR SAL - REG	159,145	127,418	199,575
22's INSTR AIDES - REG	-	-	-
230010 NON ACADEMIC SALARIES - OTHER	209,843	-	104,725
231100 HOURLY CLASSIFIED, TEMP	-	86,671	-
232100 OVERTIME CLASSIFIED SALARIED	-	27,547	-
232200 OVERTIME SUPERVISOR SALARIED	-	6,079	-
235100 STUDENT EMPLOYEE	-	30,707	-
235400 STUDENT WORK STUDY	-	136	-
23's NON-ACA SAL - OTHER	209,843	151,140	104,725
240010 INSTR AIDES - OTHER	9,748	-	-
242100 HRLY INSTAIDE, NOT DIRECT INST	-	4,480	-
24's INSTR AIDES - OTHER	9,748	4,480	-
NON-ACADEMIC SAL SUBTOTAL	378,736	283,037	304,300
310010 STRS	2,935	-	2,519
311301 STRS OTHERACA NONINSTRUCT	-	2,773	-
31's STRS	2,935	2,773	2,519
320010 PERS	58,750	-	59,388
322102 PERS CLASSIFIED	-	42,413	-
32's PERS	58,750	42,413	59,388
330010 FICA & MEDICARE (OASDI)	20,868	-	17,388
330011 OASDI/ER	-	12,019	-
330012 MED/ER	-	3,890	-
33's FICA & MEDICARE (OASDI)	20,868	15,909	17,388
340210 MEDIC CLS	35,614	-	38,401
340252 MEDIC CLASSIFIED	-	25,122	-
341210 DENT CLS	778	-	778
341252 DENT CLASSIFIED	-	515	-
342210 VISION CLS	489	-	487
342252 VISION CLASSIFIED	-	323	-
343210 LIFE CLS	258	-	258
343252 LIFE CLASSIFIED	-	161	-
344210 LTD CLS	291	-	364
344252 LTD CLASSIFIED	-	180	-
345210 LTC CLS	142	-	142

FUND II - GENERAL UNRESTRICTED DESIGNATED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
345252 LTC CLASSIFIED	-	94	-
348020 FUTURE RETIREE HEALTH CLS	-	6,979	-
348210 FUTURE RETIREE HEALTH CLS	10,476	-	14,031
34's HEALTH & WELFARE	48,048	33,375	54,461
350010 STATE UNEMP INSURANCE	193	-	278
350011 UNEMP/ER	-	149	-
35's STATE UNEMPL INSURANCE	193	149	278
360010 WORKER'S COMP	6,077	-	6,065
361301 WC OTHER ACA NON INSTRUCT	-	273	-
362102 WC CLASSIFIED	-	3,830	-
362202 WC NON-INSTR ADMIN/SUPERV	-	90	-
362402 WC INSTR AIDE NOTDIRECT INST	-	71	-
363102 WC STUDENT	-	493	-
36's WORKER'S COMP	6,077	4,757	6,065
370010 APPLE	2,896	-	2,095
371301 APPLE OTH ACA NONINSTRUCT	-	66	-
372102 APPLE CLASSIFIED	-	1,218	-
372402 APPLE INS AIDE NOTDIRECT INS	-	112	-
37's APPLE	2,896	1,396	2,095
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	139,767	100,773	142,194
400010 SUPPLIES & MATERIALS	1,081,347	-	950,218
411000 SOFTWARE LESS THAN \$5,000	-	1,378	-
422000 SUBSCRIPTIONS, PERIODICALS	-	9,109	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	1,492	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	494,000	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	182,597	-
441100 SUPPLIES, INSTITUTIONAL	-	4,273	-
442000 COST OF FOOD, FOOD SERVICE	-	2,271	-
SUPPLIES & MAT SUBTOTAL	1,081,347	695,120	950,218
500010 OTHER OPER EXP	5,579,707	-	4,064,268
515300 SOFTWARE LICENSING FEES	-	12,957	-
535500 STUDENT ACCIDENT&HOSPITAL	-	5,000	-
545100 ADVERTISEMENTS REQ BY LAW	-	15,294	-
551100 ATHLETIC OFFICIALS FEES	-	910	-
551300 INDEPENDENT CONTRACTOR	-	35,980	-
555100 POSTAGE	-	54,645	-
560900 DISTRICT VEHICLE USE	-	341	-
561000 RENT & LEASE, EQUIPMENT	-	28,026	-
565100 MAINTENANCE AGREEMT,EQUIP	-	89,067	-
565200 MAINTENCE AGREE,SOFTWARE	-	40,632	-
565300 REPAIRS&MAINT NONINST EQUIP	-	46,445	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	18,413	-
565550 MAINTENANCE, GROUNDS	-	195	-
575100 TRAVEL, ACADEMIC ADMIN	-	23,874	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	5,140	-

FUND 11 - GENERAL UNRESTRICTED DESIGNATED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
575200 TRAVEL, CLASSIFIED ADMINISTR	-	6,973	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	3,525	-
575300 TRAVEL, STUDENT	-	(854)	-
575310 TRAVEL WITH STUDENT	-	15,429	-
575500 ATHLETIC ENTRY FEES	-	1,200	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	32,558	-
575800 FOOD FOR MEETINGS	-	52,254	-
580100 ELECTRICITY	-	3,530,370	-
580550 WASTE DISPOSAL	-	850	-
580650 WATER	-	288,491	-
585100 ADMINISTRATIVE EXPENSE	-	120,433	-
585150 ADVERTISE NOT REQ BY LAW	-	265,114	-
585260 BANK CREDIT CARD EXPENSE	-	135,042	-
585400 DISALLOWED FIN AID GRANTS	-	14,082	-
585450 FILM PROCESSING	-	500	-
585500 FINGERPRINTING	-	141	-
585750 PRINTING	-	63,929	-
585910 LICENSING FEE	-	544	-
585950 PHYSICAL EXAMINATIONS	-	21,166	-
585990 SPECIAL ACTIVITIES	-	14,307	-
590010 ABATEMENT BUDGET POOL	(458,798)	-	(207,780)
590100 FACILITIES SERVICES ABATEMENT	-	(33,023)	-
590600 BUSINESS SUPPORT SVCS ABATEMT	-	(337,288)	-
590800 CREATIVE SERVICES ABATEMENT	-	(54,490)	-
OTHER OPER EXP SUBTOTAL	5,120,909	4,518,171	3,856,488
585550 INDIRECT COSTS	-	(201,894)	-
INDIRECT COSTS SUBTOTAL	-	(201,894)	-
600010 CAPITAL OUTLAY	790,021	-	666,480
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	123,982	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	5,492	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	6,646	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	120,802	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	16,162	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	48,677	-
CAPITAL OUTLAY SUBTOTAL	790,021	321,761	666,480
799010 CONTINGENCY HOLDING ACCOUNT	2,525,015	-	5,332,631
OTHER OUTGOING SUBTOTAL	2,525,015	-	5,332,631
EXPENSE GRAND TOTAL	33,421,199	18,092,433	26,944,427
81's FEDERAL REVENUES SUBTOTAL	-	-	-
862400 OTH GEN CATEGORICL PROGMS	-	48,695	-
863100 EDUCATION PROTECTION ACCOUNT	23,366,385	12,387,192	15,678,936
863101 ED PROTECTION ACCT PRIOR YEAR	-	(28,901)	-
868100 STATE LOTTERY PROCEEDS	3,978,851	3,978,851	2,982,915
868150 STATE LOTTRY PROCEEDS PRIOR YR	89,219	89,219	-
869999 BEGINNING BALANCE, STATE	470,601	-	163,643
86's STATE REVENUES SUBTOTAL	27,905,056	16,475,056	18,825,494

FUND 11 - GENERAL UNRESTRICTED DESIGNATED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
884150 HLTH SVCS SALE TO EMPLOYEE	-	7,475	5,975
884210 PLANETARIUM SALES	35,000	62,269	53,541
884215 BUSINESS SERVICES REVENUE	125,000	28,508	31,261
884230 PRINTING REVENUE	-	13,850	-
884240 CREATIVE SERVICES REVENUE	-	2,038	-
884260 RECYCLING COMMISSION	-	900	-
884290 TICKET/GATE/PROGRAM SALES	11,088	16,468	8,115
884300 VENDING COMMISSIONS	15,000	324,762	125,000
884350 MISC SALES AND COMMISSION	66,550	111,837	61,400
885300 FACILITIES RENTAL AND LEASE	185,000	340,258	340,410
887500 FIELD TRP;USEOF NONDIST FAC	1,650	9,250	1,650
887620 HLTH SERVICE PHYSICAL EXAM	150	10,085	8,397
887700 INSTR MAT FEES;SALE MATERL	273,056	449,364	402,260
887710 COURSE RELATED FEES	9,460	8,600	7,740
887910 TRANSCRIPT INCOME	104,380	109,058	132,134
888920 COURSE TESTING FEE	85	300	-
889600 LIBRARY FINES	-	60	-
889900 OTHER LOCAL REVENUES	183,369	225,222	50,033
889999 BEGINNING BALANCE, LOCAL	3,934,390	-	6,823,017
88's LOCAL REVENUES SUBTOTAL	4,944,178	1,720,304	8,050,933
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	32,849,234	18,195,360	26,876,427

FUND 12

GENERAL FUND RESTRICTED

Fund 12 RESTRICTED is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.



FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	196,998	-
111010 INSTRUCTIONAL SALARY, CONTRACT	197,097	-	50,210
11's INSTR SAL - CONTRACT	197,097	196,998	50,210
122100 COUNSELORS, CONTRACT	-	1,783,382	-
122110 COUNSELORS, CONTRACT	3,000,866	-	2,231,054
123200 DEPARTMENT CHAIR, CONTRACT	-	18,352	-
123210 DEPARTMENT CHAIR, CONTRACT	18,352	-	73,465
123400 DIRECTR/COORDINAT,ACA CONT	-	98,657	-
123410 DIRECTOR/COORDINATOR, ACA CONT	147,552	-	86,585
123600 DIRECTOR/COORDINATOR, AA CONT	-	797,720	-
123610 DIRECTOR/COORDINATOR, AA CONT	1,042,157	-	1,201,226
12's NON-INSTR SAL - CONTRACT	4,208,926	2,698,110	3,592,330
130010 INSTR SALARIES - OTHER	111,435	-	99,458
131100 ASSIGN TIME HRLY REPLACMT	-	9,163	-
133100 INSTRUCTIONL ACADEMIC,HRLY	-	51,165	-
135300 OVERLOAD,CONTRACT INSTRUC	-	12,977	-
138100 STIPEND, CONTRACT INSTRUCT	-	23,644	-
13's INSTR SAL - OTHER	111,435	96,949	99,458
140010 NON-INSTR SALARIES - OTHER	4,998,362	-	2,274,718
141100 COUNSELOR, HOURLY	-	947,944	-
144100 NON-INSTRUCT ACADEMIC,HRLY	-	2,088,275	-
145100 OVERLOAD,SUMMER NON-INST	-	21,168	-
146600 REPLC COUNSLR SUMMR HRLY	-	59,205	-
14's NON-INSTR SAL - OTHER	4,998,362	3,116,592	2,274,718
ACADEMIC SALARIES SUBTOTAL	9,515,820	6,108,649	6,016,716
212100 SUPERVISOR, CAST	-	690,897	-
212110 SUPERVISOR, CAST	978,175	-	895,255
212200 CLASSIFIED REGULAR SALARY	-	6,384,658	-
212210 CLASSIFIED REGULAR SALARY	8,309,774	-	7,220,267
212300 CLASSIFIED HEALTH PROFESSL	-	234,563	-
212310 CLASSIFIED HEALTH PROFESSIONAL	254,280	-	256,471
212600 NON-INSTRUCTNL ADMINISTRATORS	-	1,265,534	-
212610 NON-INSTRUCTNL ADMINISTRATORS	1,980,128	-	1,583,125
21's NON-INSTR SAL - REG	11,522,357	8,575,653	9,955,118
222000 INST AIDE CONTRACT, NOT DIRECT	-	31,391	-
222010 INST AIDE CONTRACT, NOT DIRECT	31,391	-	-
22's INSTR AIDES - REG	31,391	31,391	-
230010 NON ACADEMIC SALARIES - OTHER	3,435,638	-	2,604,823
231100 HOURLY CLASSIFIED, TEMP	-	1,797,921	-
231200 HOURLY INTERPRETERS	-	84,756	-
231300 HOURLY TUTORS	-	56,192	-
231500 HRLY HEALTH PROFESSIONAL	-	77,185	-
232100 OVERTIME CLASSIFID SALARIED	-	297,327	-
232200 OVERTIME SUPERVISR SALRIED	-	67,523	-
235100 STUDENT EMPLOYEE	-	164,520	-
235200 STUDENT TUTORS	-	9,177	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
235400 STUDENT WORK STUDY	-	300,190	-
23's NON-ACA SAL - OTHER	3,435,638	2,854,789	2,604,823
240010 INSTR AIDES - OTHER	7,227	-	4,599
241100 HRLY INSTR AIDE,DIRECT INSTR	-	2,628	-
24's INSTR AIDES - OTHER	7,227	2,628	4,599
NON-ACADEMIC SAL SUBTOTAL	14,996,613	11,464,462	12,564,540
310010 STRS	1,970,185	-	1,322,095
311101 STRS ACADEMIC INSTRUCTORS	-	78,190	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	39,644	-
311301 STRS OTHERACA NONINSTRUCT	-	893,401	-
312202 STRS NON-INSTR ADMIN/SUPR	-	8,538	-
314101 STRS, ON-BEHALF, INSTR	-	14,791	-
314102 STRS, ON-BEHALF, NONINSTR	-	399,680	-
31's STRS	1,970,185	1,434,244	1,322,095
320010 PERS	3,420,642	-	2,928,973
321201 PERS EDUCATIONAL ADMIN/SUP	-	155,749	-
321301 PERS OTHERACA NONINSTRUCT	-	34,984	-
322102 PERS CLASSIFIED	-	1,889,186	-
322202 PERS NON-INSTR ADMIN/SUPR	-	505,233	-
322302 PERS INSTR AIDE DIRECT INSTR	-	288	-
322402 PERS INST AIDE NOTDIRECT INS	-	8,375	-
32's PERS	3,420,642	2,593,814	2,928,973
330010 FICA & MEDICARE (OASDI)	1,164,794	-	941,130
330011 OASDI/ER	-	628,182	-
330012 MED/ER	-	247,015	-
33's FICA & MEDICARE (OASDI)	1,164,794	875,197	941,130
340101 MEDIC ACADEMIC INSTRUCTORS	-	43,611	-
340110 MEDIC ACA	563,778	-	406,685
340151 MEDIC EDUCATIONL ADMIN/SUP	-	121,044	-
340201 MEDIC OTHER ACA NONINSTRUC	-	270,694	-
340210 MEDIC CLS	2,006,782	-	1,647,101
340252 MEDIC CLASSIFIED	-	1,316,120	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	353,427	-
340310 MEDIC AA/CAST	758,891	-	635,125
340402 MEDIC INSTAIDE NOTDIRECTINST	-	3,133	-
341101 DENT ACADEMIC INSTRUCTORS	-	732	-
341110 DENT ACA	8,405	-	6,328
341151 DENT EDUCATIONAL ADMIN/SUP	-	1,665	-
341201 DENT OTHER ACA NONINSTRUC	-	4,419	-
341210 DENT CLS	34,708	-	28,730
341252 DENT CLASSIFIED	-	24,712	-
341302 DENT NON-INSTR ADMIN/SUPR	-	5,443	-
341310 DENT AA/CAST	11,239	-	9,314
341402 DENT INSTAIDE NOT DIRECTINST	-	113	-
342101 VISION ACADEMIC INSTRUCTOR	-	445	-
342110 VISION ACA	5,280	-	3,959

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
342151 VISION EDUCATIONL ADMIN/SUP	-	1,045	-
342201 VISION OTHR ACA NONINSTRUC	-	2,771	-
342210 VISION CLS	21,379	-	17,969
342252 VISION CLASSIFIED	-	15,379	-
342302 VISION NON-INSTR ADMIN/SUP	-	3,505	-
342310 VISION AA/CAST	7,327	-	5,827
342402 VISION INSTAIDE NOT DIRECTINS	-	72	-
343101 LIFE ACADEMIC INSTRUCTORS	-	235	-
343110 LIFE ACA	2,755	-	2,097
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	552	-
343201 LIFE OTHER ACA NONINSTRUCT	-	1,435	-
343210 LIFE CLS	11,891	-	9,758
343252 LIFE CLASSIFIED	-	8,141	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	1,851	-
343310 LIFE AA/CAST	3,824	-	3,090
343402 LIFE INST AIDE NOT DIRECT INS	-	38	-
344101 LTD ACADEMIC INSTRUCTORS	-	432	-
344110 LTD ACA	5,522	-	4,418
344151 LTD EDUCATIONAL ADMIN/SUPR	-	1,146	-
344201 LTD OTHER ACA NONINSTRUCT	-	2,733	-
344210 LTD CLS	15,763	-	13,543
344252 LTD CLASSIFIED	-	11,176	-
344302 LTD NON-INSTR ADMIN/SUPR	-	3,265	-
344310 LTD AA/CAST	7,265	-	6,409
344402 LTD INST AIDE NOT DIRECT INST	-	57	-
345101 LTC ACADEMIC INSTRUCTORS	-	130	-
345110 LTC ACA	1,533	-	1,152
345151 LTC EDUCATIONAL ADMIN/SUPR	-	305	-
345201 LTC OTHER ACA NONINSTRUCT	-	809	-
345210 LTC CLS	6,795	-	5,350
345252 LTC CLASSIFIED	-	4,947	-
345302 LTC NON-INSTR ADMIN/SUPR	-	1,023	-
345310 LTC AA/CAST	2,140	-	1,693
345402 LTC INST AIDE NOT DIRECT INST	-	21	-
348010 FUTURE RETIREE HEALTH ACA	-	69,550	-
348020 FUTURE RETIREE HEALTH CLS	-	293,861	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	79,493	-
348110 FUTURE RETIREE HEALTH ACA	113,283	-	85,191
348210 FUTURE RETIREE HEALTH CLS	418,041	-	363,707
348310 FUTURE RETIREE HEALTH AA/CAST	128,875	-	114,587
349401 HSA ER ACADEMIC INSTRUCTOR	-	1,212	-
349410 HSA ER ACA	1,212	-	660
349501 HSA ER CLASSIFIED	-	8,250	-
349510 HSA ER CLS	10,425	-	8,250
349601 HSA ER EDUCATIONAL ADMIN/SUPR	-	6,600	-
349602 HSA ER NON-INSTR ADMIN/SUPR	-	9,900	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
349610 HSA ER AA/CAST	16,502	-	9,900
34's HEALTH & WELFARE	4,163,618	2,675,491	3,390,843
350010 STATE UNEMP INSURANCE	17,488	-	9,360
350011 UNEMP/ER	-	8,506	-
35's STATE UNEMPL INSURANCE	17,488	8,506	9,360
360010 WORKER'S COMP	389,454	-	295,486
361101 WC ACADEMIC INSTRUCTORS	-	6,565	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	12,684	-
361301 WC OTHER ACA NON INSTRUCT	-	78,032	-
362102 WC CLASSIFIED	-	139,668	-
362202 WC NON-INSTR ADMIN/SUPERV	-	32,243	-
362302 WC INSTR AIDE DIRECT INSTR	-	101	-
362402 WC INSTR AIDE NOTDIRECT INST	-	499	-
363102 WC STUDENT	-	8,315	-
36's WORKER'S COMP	389,454	278,107	295,486
370010 APPLE	68,663	-	62,406
371101 APPLE ACADEMIC INSTRUCTOR	-	335	-
371301 APPLE OTH ACA NONINSTRUCT	-	924	-
372102 APPLE CLASSIFIED	-	33,075	-
372302 APPLE INST AIDE DIRECT INSTR	-	126	-
37's APPLE	68,663	34,460	62,406
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	11,194,845	7,899,820	8,950,293
400010 SUPPLIES & MATERIALS	3,111,777	-	3,360,841
411000 SOFTWARE LESS THAN \$5,000	-	26,999	-
421000 BOOKS,MAGAZINES,PERIODCLS	-	2,913	-
422000 SUBSCRIPTIONS, PERIODICALS	-	47,661	-
423000 BOOKSTORE TEXTBOOKS	-	763,100	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	108,325	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	694,444	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	5,214	-
432000 INSTRUCTIONAL TESTS	-	405	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	215,510	-
441100 SUPPLIES, INSTITUTIONAL	-	1,578	-
441200 SUPPLIES, BOOKSTORE	-	121	-
441300 SUPPLIES, FOOD SERVICES	-	1,557	-
442000 COST OF FOOD, FOOD SERVICE	-	20,423	-
443100 FREIGHT IN	-	539	-
446000 SHIPPING/HANDLING CHARGES	-	84	-
447000 WAREHOUSE STORES SUPPLY	-	87	-
SUPPLIES & MAT SUBTOTAL	3,111,777	1,888,959	3,360,841
500010 OTHER OPER EXP	12,286,468	-	15,010,183
515100 INTERNET ACCESS	-	24,496	-
515300 SOFTWARE LICENSING FEES	-	537,508	-
525100 MEMBERSHIP, DISTRICT	-	21,592	-
525200 MEMBERSHIP, EMPLOYEE	-	14,756	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
535500 STUDENT ACCIDENT&HOSPITAL	-	25,000	-
545100 ADVERTISEMENTS REQ BY LAW	-	1,279	-
551200 CLASSROOM SPEAKERS	-	450	-
551300 INDEPENDENT CONTRACTOR	-	1,099,853	-
551900 OTH PERSONAL&CONSULT SVC	-	1,167,416	-
555100 POSTAGE	-	25,749	-
560900 DISTRICT VEHICLE USE	-	5,038	-
562000 RENTS & LEASES, LAND/BLDGS	-	25,935	-
563000 RENTAL OF TRANSPORTATION	-	10,299	-
564000 RENTAL OF FILMS	-	10,250	-
565100 MAINTENANCE AGREEMT,EQUIP	-	55,414	-
565200 MAINTENCE AGREE,SOFTWARE	-	593,464	-
565300 REPAIRS&MAINT NONINST EQUIP	-	66,429	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	7,450	-
565500 REPAIRS&MAINTENANCE BLDGS	-	3,412	-
565550 MAINTENANCE, GROUNDS	-	18,180	-
575100 TRAVEL, ACADEMIC ADMIN	-	38,061	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	180,405	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	33,940	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	151,932	-
575300 TRAVEL, STUDENT	-	31,949	-
575310 TRAVEL WITH STUDENT	-	107,100	-
575400 TRAVEL, NON EMPLOYEE	-	2,593	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	85,898	-
575710 APPRENTICESHIP TRAINING	-	3,788	-
575800 FOOD FOR MEETINGS	-	54,555	-
580150 FUEL, GAS	-	27,240	-
580250 JANITORIAL SERVICES	-	38,423	-
580300 LAUNDRY/DRY CLEANING	-	6,121	-
580550 WASTE DISPOSAL	-	401	-
580650 WATER	-	(72)	-
585100 ADMINISTRATIVE EXPENSE	-	17,063	-
585110 GFSP STUDENT EXPENSE	-	141,632	-
585150 ADVERTISE NOT REQ BY LAW	-	150,432	-
585260 BANK CREDIT CARD EXPENSE	-	13,909	-
585400 DISALLOWED FIN AID GRANTS	-	2,756	-
585450 FILM PROCESSING	-	6,500	-
585500 FINGERPRINTING	-	5,188	-
585510 TB TESTS	-	295	-
585519 COVID-19 EMP HOME INTERNET	-	(201,894)	-
585700 PAYMENT IN LIEU OF TRANSPRT	-	6,062	-
585750 PRINTING	-	32,853	-
585910 LICENSING FEE	-	22,050	-
585990 SPECIAL ACTIVITIES	-	80,413	-
590010 ABATEMENT BUDGET POOL	(2,307)	-	-
590700 LIVE SCAN (CP) ABATEMENT	-	(2,859)	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
OTHER OPER EXP SUBTOTAL	12,284,161	4,750,704	15,010,183
580010 INDIRECT COSTS BUDGET POOL	1,160,163	-	492,077
585550 INDIRECT COSTS	-	736,837	-
INDIRECT COSTS SUBTOTAL	1,160,163	736,837	492,077
600010 CAPITAL OUTLAY	5,248,793	-	2,612,621
612200 PARKING IMPROVEMENT	-	44,915	-
622000 BUILDING BUILT IN FIXTURES	-	45,021	-
623000 BUILDING CONSTRUCTION	-	24,950	-
623100 ARCHITECTURL&ENGINEER FEE	-	1,315	-
631000 LIBRARY BOOKS	-	1,849	-
632000 LIBRARY MAGAZINE&PERIODICL	-	25,248	-
633000 LIBRARY NONPRINT MEDIA	-	183,279	-
641100 EQUIP INST REPL INVTOR>\$1000	-	4,482	-
641300 EQUIP INSTR,ADDITNL >\$200-999	-	38,464	-
641400 EQUIP INSTR,ADDITNL>1000	-	223,310	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	92,900	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	20,561	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	808,955	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	68,535	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	22,949	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	482,581	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	111,122	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	169,252	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	511,069	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	43,195	-
644900 SOFTWARE INSTRUCTNL >\$4,999.	-	2,600	-
644950 SOFTWARE NONINSTRNL >\$4,999	-	11,000	-
CAPITAL OUTLAY SUBTOTAL	5,248,793	2,937,552	2,612,621
721000 INTRAFUND TRANS OUT WITHIN	-	836,023	-
721010 INTRAFUND TRANS OUT WITHIN	836,023	-	836,023
751000 STUDENT GRANTS	-	3,479,129	-
751010 STUDENT GRANTS	8,161,073	-	4,691,686
752000 STUDENT SCHOLARSHIPS	-	29,998	-
752010 STUDENT SCHOLARSHIPS	30,925	-	11,388
762000 STUDT BOOK&SUPPLY PAYMENTS	-	90,467	-
762010 STUDT BOOK&SUPPLY PAYMENTS	232,203	-	238,880
763000 STUDENT TRANSPORTATION	-	74,449	-
763010 STUDENT TRANSPORTATION	93,123	-	82,839
766000 STU MEAL TICKET/FOOD SVCS	-	1,422	-
766010 STU MEAL TICKET-FOOD SVCS	7,922	-	13,500
767000 STUDENT PIC CARD	-	3,420	-
767010 STUDENT PIC CARD	4,395	-	9,500
768000 STUDENT HEALTH FEES	-	22,112	-
768010 STUDENT HEALTH FEES	25,480	-	25,520
769000 STUDENT OTHER EXPENSES	-	1,167,029	-
769010 STUDENT OTHER EXPENSES	1,506,905	-	47,762
799010 CONTINGENCY HOLDING ACCOUNT	20,937,443	-	30,305,900

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025
	BUDGET	ACTUAL YTD	BUDGET
OTHER OUTGOING SUBTOTAL	31,835,493	5,704,049	36,262,998
EXPENSE GRAND TOTAL	89,347,664	41,491,032	85,270,269
812130 HEA FED WORK STUDY	308,137	303,730	300,000
812220 HEA TRIO	368,760	291,099	368,760
812221 HEA TRIO/SSS PRIOR YEAR	103,660	103,660	77,661
812225 HEA TRIO EDUC OPPORTUNITY CNTR	284,745	245,661	273,793
812226 HEA TRIO EOC PRIOR YEAR	8,943	8,943	39,084
812240 HEA TRIO UPWARD BOUND	634,484	451,322	634,484
812241 HEA TRIO/UPWARD BOUND PR YEAR	241,113	241,112	183,163
812251 HEA GEAR UP PRIOR YEAR	1,389,616	1,102,792	286,824
812260 TRIO TALENT SEARCH GRANT	576,940	433,269	554,750
812261 TRIO TALENT SEARCH PRIOR YEAR	29,874	29,874	143,672
814100 TANF (FEDERAL)	51,957	51,956	49,559
815190 PELL GRANT ADMIN ALLOWANC	20,000	22,915	20,000
815500 FEDERAL ADMIN ALLOWANCE	47,420	51,030	40,000
816100 VETERAN'S EDUCATION	12,000	15,552	12,000
817100 VOCTNL/APPLIED TECH ED ACT	609,343	609,343	713,540
819400 NATIONAL SCIENCE FOUN GRNT	27,358	27,358	-
819800 OTHER FEDERAL REVENUES	61,589	60,122	18,783
819999 BEGINNING BALANCE, FEDERAL	439,368	-	449,385
81's FEDERAL REVENUES SUBTOTAL	5,215,307	4,049,738	4,165,458
861400 OTH GENERAL APPORTIONMNT	270,529	38,585	346,942
862150 EOPS	3,557,002	1,444,294	4,839,779
862151 EOPS PRIOR YEAR	81,767	81,766	396,813
862200 DSPS	1,965,654	1,145,656	1,998,383
862210 DSPS PRIOR YEAR	776,265	776,265	819,998
862212 DEAF & HARD OF HEARING (DHH)	179,990	158,969	263,103
862213 ACCESS T/PRINT & ELECTRNC INFO	11,295	10,753	11,837
862250 CALWORKS	334,158	319,922	357,195
862251 CALWORKS PRIOR YEAR	27,626	11,357	30,505
862400 OTH GEN CATEGORICL PROGMS	16,296,488	5,842,191	11,033,272
862445 STRONG WORKFORCE PROGRAM	5,552,564	2,476,629	3,075,936
862450 BFAP	716,932	697,990	906,110
862451 BFAP CARRYOVER	185,476	185,475	18,943
862500 CARE	282,691	252,024	257,445
862510 CARE PRIOR YEAR	29,059	29,059	30,668
862754 STUDENT EQUITY & ACHIEVEMENT	6,303,922	6,303,922	6,303,922
862760 INNOVATION IN HIGHER EDUCATION	929,627	232,292	573,929
865300 OTH SPECL CATAGORL PRGRM	14,497,710	3,197,115	14,985,812
865310 ASSOCIATE DEGREE NURSING GRANT	234,778	155,552	240,106
865392 TTIP SOUTH PRIOR YEAR	1,246,696	1,246,696	4,089,785
868100 STATE LOTTERY PROCEEDS	1,329,048	1,920,904	1,215,331
868150 STATE LOTTRY PROCEEDS PRIOR YR	-	196,374	-
868500 STATE ACA ALLOWANCE	500	-	500
869800 OTHER MISC STATE REVENUES	10,318,994	3,124,697	9,482,073
869801 STRS ON-BEHALF	398,338	414,470	414,471

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
869999 BEGINNING BALANCE, STATE	9,828,030	-	10,355,863
86's STATE REVENUES SUBTOTAL	75,355,139	30,262,958	72,048,721
882100 CONTRB,GIFTS,GRANTS,ENDOW	33,313	33,311	9,214
883100 CONTRACT INSTRUCTIONL SVC	456,435	439,435	412,000
883300 CONT INSTR SVC CONTRACT ED	974,454	821,591	930,194
884170 KKSM ADVERTISING SALES	-	115	4
884320 WELLNESS CENTER FEES	1,000	6,218	3,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	401,279	-
887600 HEALTH SERVICE FEE STUDENT	1,138,157	1,002,145	1,199,519
888030 NONRESIDENT CAPITAL OUTLAY	-	(185)	-
888101 PARK STICKER FEE SPRING	150,000	137,201	150,000
888102 PARK STICKER FEE SUMMER	10,000	22,830	15,000
888103 PARK STICKER FEE FALL	150,000	155,194	150,000
888104 CAMPUS POLICE MISCLLNEOUS FEES	500	90	100
888110 ONE-DAY PERMIT MACHINES	50,000	80,754	50,000
888900 OTH STUDENT FEES&CHARGES	15,000	37,050	20,000
888920 COURSE TESTING FEE	46,000	60,477	10,000
889650 PARKING FINES	30,000	59,901	45,000
889675 LIVE SCAN REVENUE	2,500	1,292	2,000
889900 OTHER LOCAL REVENUES	587,227	504,571	810,134
889999 BEGINNING BALANCE, LOCAL	433,831	-	670,980
88's LOCAL REVENUES SUBTOTAL	4,078,417	3,763,270	4,477,145
898100 INTERFUND TRANSER IN,BETWN	3,862,778	3,354,040	3,739,322
898200 INTRAFUND TRANSFR IN,WITHIN	836,023	836,023	839,623
89's OTHER SOURCES SUBTOTAL	4,698,801	4,190,063	4,578,945
REVENUE GRAND TOTAL	89,347,664	42,266,028	85,270,269

FUND 22 - FUND 25

BOND INTEREST AND OTHER DEBT SERVICE FUNDS

PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes and the payment of Prop M General Obligation Bond principal and interest.

PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.

PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.

PROP M BOND INTEREST AND REDEMPTION FUND – SERIES D

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.



FUND 22 - PROP M BOND INT/REDMP-SERIES A

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	350	-	350
585250 BANK CHARGES	-	350	-
OTHER OPER EXP SUBTOTAL	350	350	350
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	6,715,000	-
712010 DEBT REDEMPTION PRINCIPAL	6,715,000	-	7,290,000
713000 DEBT INTEREST/SERVICE CHGS	-	700,250	-
713010 DEBT INTEREST, SERVICE CHGS	700,250	-	364,500
799010 CONTINGENCY HOLDING ACCOUNT	1,282,221	-	2,196,137
OTHER OUTGOING SUBTOTAL	8,697,471	7,415,250	9,850,637
EXPENSE GRAND TOTAL	8,697,821	7,415,600	9,850,987
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	5,048,434	7,148,862	7,169,074
881450 VOTED INDEBT SUPPLEMENT ROLL	55,061	83,390	83,622
881500 VOTED INDEBT UNSECURDROLL	157,900	154,714	155,144
881600 PRIOR YEARS TAXES	114,367	127,561	127,915
881800 PROP TAXES RFNDS/ADJS	-	(88,329)	(88,575)
886200 INTEREST COUNTY TREASURY	26,687	152,225	152,648
886440 UNREALIZED GAIN/LOSS ON FMV	69,182	22,451	55,022
889999 BEGINNING BALANCE, LOCAL	2,010,864	-	2,196,137
88's LOCAL REVENUES SUBTOTAL	7,482,495	7,600,874	9,850,987
894200 OTH GENRAL LONG TERM DEBT	1,215,326	-	-
89's OTHER SOURCES SUBTOTAL	1,215,326	-	-
REVENUE GRAND TOTAL	8,697,821	7,600,874	9,850,987

FUND 23 - PROP M BOND INT/REDMP-SERIES B

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	2,459	-	700
585250 BANK CHARGES	-	700	-
OTHER OPER EXP SUBTOTAL	2,459	700	700
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	1,912,624	-
712010 DEBT REDEMPTION PRINCIPAL	1,912,624	-	2,130,873
713000 DEBT INTEREST/SERVICE CHGS	-	6,839,976	-
713010 DEBT INTEREST, SERVICE CHGS	6,839,977	-	7,431,727
799010 CONTINGENCY HOLDING ACCOUNT	7,905,331	-	9,914,430
OTHER OUTGOING SUBTOTAL	16,657,932	8,752,600	19,477,030
EXPENSE GRAND TOTAL	16,660,391	8,753,300	19,477,730
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	7,360,893	9,229,790	8,692,319
881450 VOTED INDEBT SUPPLEMENT ROLL	74,630	108,746	102,405
881500 VOTED INDEBT UNSECURDROLL	196,405	226,781	213,558
881600 PRIOR YEARS TAXES	142,147	186,984	176,082
881800 PROP TAXES RFNDS/ADJS	-	(79,802)	(75,149)
886200 INTEREST COUNTY TREASURY	32,826	242,290	228,162
886440 UNREALIZED GAIN/LOSS ON FMV	190,192	90,343	225,923
889999 BEGINNING BALANCE, LOCAL	8,662,598	-	9,914,430
88's LOCAL REVENUES SUBTOTAL	16,659,691	10,005,131	19,477,730
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	16,659,691	10,005,131	19,477,730

FUND 24 - PROP M BOND INT/REDMP-SERIES C

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	1,050	-	1,050
585250 BANK CHARGES	-	1,050	-
OTHER OPER EXP SUBTOTAL	1,050	1,050	1,050
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	5,200,000	-
712010 DEBT REDEMPTION PRINCIPAL	5,200,000	-	5,410,000
713000 DEBT INTEREST/SERVICE CHGS	-	7,624,720	-
713010 DEBT INTEREST, SERVICE CHGS	7,624,721	-	7,549,221
799010 CONTINGENCY HOLDING ACCOUNT	15,767,448	-	12,399,925
OTHER OUTGOING SUBTOTAL	28,592,169	12,824,720	25,359,146
EXPENSE GRAND TOTAL	28,593,219	12,825,770	25,360,196
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	11,057,921	12,152,416	11,704,264
881450 VOTED INDEBT SUPPLEMENT ROLL	173,570	147,147	141,708
881500 VOTED INDEBT UNSECURDROLL	272,156	350,250	337,303
881600 PRIOR YEARS TAXES	197,115	288,795	278,120
881800 PROP TAXES RFNDS/ADJS	-	(127,480)	(122,768)
886200 INTEREST COUNTY TREASURY	46,091	314,421	302,799
886440 UNREALIZED GAIN/LOSS ON FMV	286,942	144,048	318,845
889999 BEGINNING BALANCE, LOCAL	11,956,098	-	12,399,925
88's LOCAL REVENUES SUBTOTAL	23,989,893	13,269,598	25,360,196
894200 OTH GENRAL LONG TERM DEBT	4,604,026	-	-
89's OTHER SOURCES SUBTOTAL	4,604,026	-	-
REVENUE GRAND TOTAL	28,593,919	13,269,598	25,360,196

FUND 25 - PROP M BOND INT/REDMP-SERIES D

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	350	-	350
585250 BANK CHARGES	-	350	-
OTHER OPER EXP SUBTOTAL	350	350	350
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	575,000	-
712010 DEBT REDEMPTION PRINCIPAL	575,000	-	790,000
713000 DEBT INTEREST/SERVICE CHGS	-	6,000,300	-
713010 DEBT INTEREST, SERVICE CHGS	6,000,300	-	5,966,175
799010 CONTINGENCY HOLDING ACCOUNT	4,030,567	-	5,129,594
OTHER OUTGOING SUBTOTAL	10,605,867	6,575,300	11,885,769
EXPENSE GRAND TOTAL	10,606,217	6,575,650	11,886,119
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	5,386,604	6,457,457	6,171,787
881450 VOTED INDEBT SUPPLEMENT ROLL	91,086	83,185	79,500
881500 VOTED INDEBT UNSECURDROLL	166,878	183,522	175,393
881600 PRIOR YEARS TAXES	120,869	151,330	144,627
881800 PROP TAXES RFNDS/ADJS	-	(66,254)	(63,319)
886200 INTEREST COUNTY TREASURY	20,249	129,738	123,991
886440 UNREALIZED GAIN/LOSS ON FMV	107,292	53,027	124,546
889999 BEGINNING BALANCE, LOCAL	4,713,239	-	5,129,594
88's LOCAL REVENUES SUBTOTAL	10,606,217	6,992,005	11,886,119
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	10,606,217	6,992,005	11,886,119

FUND 33

CHILD DEVELOPMENT FUND

The Child Development Fund is the fund designated to account for all revenues for, and from the operation of, childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund.



FUND 33 - CHILD DEVELOPMENT FUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	946,391	-
111010 INSTRUCTIONAL SALARY, CONTRACT	994,527	-	980,152
11's INSTR SAL - CONTRACT	994,527	946,391	980,152
12's NON-INSTR SAL - CONTRACT	-	-	-
130010 INSTR SALARIES - OTHER	277,535	-	341,286
139000 INSTRUCTIONAL SALARY, OTHER	-	256,446	-
13's INSTR SAL - OTHER	277,535	256,446	341,286
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	1,272,062	1,202,837	1,321,438
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
230010 NON ACADEMIC SALARIES - OTHER	8,315	-	7,045
231100 HOURLY CLASSIFIED, TEMP	-	8,315	-
23's NON-ACA SAL - OTHER	8,315	8,315	7,045
240010 INSTR AIDES - OTHER	429,536	-	275,000
241100 HRLY INSTR AIDE, DIRECT INSTR	-	426,053	-
24's INSTR AIDES - OTHER	429,536	426,053	275,000
NON-ACADEMIC SAL SUBTOTAL	437,851	434,368	282,045
310010 STRS	257,048	-	278,355
311101 STRS ACADEMIC INSTRUCTORS	-	179,443	-
314101 STRS, ON-BEHALF, INSTR	-	60,112	-
31's STRS	257,048	239,554	278,355
320010 PERS	40,509	-	23,174
321101 PERS ACADEMIC INSTRUCTORS	-	22,536	-
322102 PERS CLASSIFIED	-	764	-
322302 PERS INSTR AIDE DIRECT INSTR	-	16,956	-
32's PERS	40,509	40,256	23,174
330010 FICA & MEDICARE (OASDI)	33,379	-	29,084
330011 OASDI/ER	-	9,343	-
330012 MED/ER	-	23,731	-
33's FICA & MEDICARE (OASDI)	33,379	33,073	29,084
340101 MEDIC ACADEMIC INSTRUCTORS	-	263,738	-
340110 MEDIC ACA	373,042	-	280,170
340120 MEDIC ACADEMIC ADJUNCT	-	12,351	-
341101 DENT ACADEMIC INSTRUCTORS	-	4,307	-
341110 DENT ACA	4,647	-	4,511
342101 VISION ACADEMIC INSTRUCTOR	-	2,704	-
342110 VISION ACA	2,920	-	2,822
343101 LIFE ACADEMIC INSTRUCTORS	-	1,314	-
343110 LIFE ACA	1,496	-	1,495
344101 LTD ACADEMIC INSTRUCTORS	-	1,459	-
344110 LTD ACA	1,834	-	1,783
345101 LTC ACADEMIC INSTRUCTORS	-	790	-
345110 LTC ACA	790	-	819
348010 FUTURE RETIREE HEALTH ACA	-	49,098	-
348110 FUTURE RETIREE HEALTH ACA	60,801	-	60,801

FUND 33 - CHILD DEVELOPMENT FUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
349401 HSA ER ACADEMIC INSTRUCTOR	-	3,494	-
349410 HSA ER ACA	8,756	-	6,600
34's HEALTH & WELFARE	454,286	339,254	359,001
350010 STATE UNEMP INSURANCE	848	-	817
350011 UNEMP/ER	-	819	-
35's STATE UNEMPL INSURANCE	848	819	817
360010 WORKER'S COMP	26,384	-	25,506
361101 WC ACADEMIC INSTRUCTORS	-	19,125	-
362102 WC CLASSIFIED	-	132	-
362302 WC INSTR AIDE DIRECT INSTR	-	6,774	-
36's WORKER'S COMP	26,384	26,032	25,506
370010 APPLE	14,164	-	8,862
371101 APPLE ACADEMIC INSTRUCTOR	-	4,450	-
372102 APPLE CLASSIFIED	-	136	-
372302 APPLE INST AIDE DIRECT INSTR	-	9,050	-
37's APPLE	14,164	13,636	8,862
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	826,618	692,625	724,799
400010 SUPPLIES & MATERIALS	170,531	-	176,531
431000 SUPPLIES&MATERIAL,INSTRUCT	-	23,611	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	64,514	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	3,894	-
441100 SUPPLIES, INSTITUTIONAL	-	2,115	-
441300 SUPPLIES, FOOD SERVICES	-	18,364	-
SUPPLIES & MAT SUBTOTAL	170,531	112,498	176,531
500010 OTHER OPER EXP	90,000	-	60,000
525200 MEMBERSHIP, EMPLOYEE	-	966	-
565100 MAINTENANCE AGREEMT,EQUIP	-	616	-
565300 REPAIRS&MAINT NONINST EQUIP	-	8,986	-
565500 REPAIRS&MAINTENANCE BLDGS	-	382	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	7,551	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	5,776	-
575800 FOOD FOR MEETINGS	-	1,945	-
580350 PEST CONTROL	-	1,320	-
580650 WATER	-	2,410	-
585750 PRINTING	-	5,013	-
585910 LICENSING FEE	-	1,218	-
OTHER OPER EXP SUBTOTAL	90,000	36,182	60,000
INDIRECT COSTS SUBTOTAL	-	-	-
600010 CAPITAL OUTLAY	60,000	-	70,000
623000 BUILDING CONSTRUCTION	-	58,500	-
CAPITAL OUTLAY SUBTOTAL	60,000	58,500	70,000
731000 INTERFUND TRANS OUT BETWEEN	-	1,442	-
731010 INTERFUND TRANS OUT BETWEEN	1,442	-	-
799010 CONTINGENCY HOLDING ACCOUNT	431,594	-	878,380
OTHER OUTGOING SUBTOTAL	433,036	1,442	878,380

FUND 33 - CHILD DEVELOPMENT FUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
EXPENSE GRAND TOTAL	3,290,098	2,538,452	3,513,193
819100 CHILDCARE FOOD REIMB FEDRL	50,000	48,204	50,000
81's FEDERAL REVENUES SUBTOTAL	50,000	48,204	50,000
862100 CHILD DEVELOPMNT APPORT - CSPP	723,643	669,704	906,520
862115 CHDV SBI40 CENTER PAYMENTS	6,000	6,000	-
862550 CHILDCARE TAX BAILOUT	126,685	126,865	100,000
869100 CHILDCARE FOOD REIMB STATE	1,500	1,900	1,500
869801 STRS ON-BEHALF	60,213	60,112	60,112
869999 BEGINNING BALANCE, STATE	88,760	-	130,294
86's STATE REVENUES SUBTOTAL	1,006,801	864,581	1,198,426
886200 INTEREST COUNTY TREASURY	43,034	67,372	2,500
886440 UNREALIZED GAIN/LOSS ON FMV	-	3,813	-
887100 CHDV F/P PARENT FEES PRESCHOOL	807,023	1,274,320	1,000,000
887110 CHDV SUB P-SCHOOL FEES F/T	-	4,347	1,000
889999 BEGINNING BALANCE, LOCAL	990,263	-	963,070
88's LOCAL REVENUES SUBTOTAL	1,840,320	1,349,852	1,966,570
898100 INTERFUND TRANSER IN,BETWN	392,977	290,156	298,197
89's OTHER SOURCES SUBTOTAL	392,977	290,156	298,197
REVENUE GRAND TOTAL	3,290,098	2,552,793	3,513,193

FUND 41

CAPITAL OUTLAY PROJECTS FUND

The capital outlay projects fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects.

General-purpose monies of the District are used to support capital outlay projects inter-fund transfer from the general fund into the capital outlay projects fund.



FUND 41 - CAPITAL OUTLAY PROJECT FUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
400010 SUPPLIES & MATERIALS	10,000	-	10,000
431000 SUPPLIES&MATERIAL,INSTRUCT	-	2,684	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	1,319	-
441300 SUPPLIES, FOOD SERVICES	-	204	-
447000 WAREHOUSE STORES SUPPLY	-	85	-
SUPPLIES & MAT SUBTOTAL	10,000	4,292	10,000
500010 OTHER OPER EXP	2,642,043	-	2,279,221
515300 SOFTWARE LICENSING FEES	-	1,536	-
545100 ADVERTISEMENTS REQ BY LAW	-	1,147	-
551300 INDEPENDENT CONTRACTOR	-	36,475	-
551400 MANAGEMENT FEES	-	64,688	-
551900 OTH PERSONAL&CONSULT SVC	-	284,042	-
555100 POSTAGE	-	237	-
560900 DISTRICT VEHICLE USE	-	45	-
561000 RENT & LEASE, EQUIPMENT	-	648	-
562000 RENTS & LEASES, LAND/BLDGS	-	233,828	-
565100 MAINTENANCE AGREEMT,EQUIP	-	112,613	-
565300 REPAIRS&MAINT NONINST EQUIP	-	113,071	-
565500 REPAIRS&MAINTENANCE BLDGS	-	2,001	-
565550 MAINTENANCE, GROUNDS	-	434,745	-
575800 FOOD FOR MEETINGS	-	137	-
580150 FUEL, GAS	-	1,829	-
580250 JANITORIAL SERVICES	-	5,711	-
580300 LAUNDRY/DRY CLEANING	-	1,155	-
580350 PEST CONTROL	-	4,766	-
580400 SEWAGE	-	600	-
580450 TELEPHONE	-	3,218	-
580600 WASTE DISPOSAL,HAZARDOUS	-	177,599	-
585260 BANK CREDIT CARD EXPENSE	-	508	-
585750 PRINTING	-	2,386	-
OTHER OPER EXP SUBTOTAL	2,642,043	1,482,983	2,279,221
INDIRECT COSTS SUBTOTAL	-	-	-
600010 CAPITAL OUTLAY	20,885,676	-	15,162,175
612200 PARKING IMPROVEMENT	-	13,370	-
623000 BUILDING CONSTRUCTION	-	3,011,355	-
623100 ARCHITECTURL&ENGINEER FEE	-	29,728	-
623200 BLUEPRINTS&INSPECTION SVCS	-	99,133	-
623300 PERMITS AND FEES	-	90,912	-
641400 EQUIP INSTR,ADDITNL>1000	-	1,128	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	4,051	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	35,065	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	126,298	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	168,296	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	1,392,525	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	536,100	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	536,997	-

FUND 41 - CAPITAL OUTLAY PROJECT FUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
644950 SOFTWARE NONINSTRNL >\$4,999	-	7,682	-
CAPITAL OUTLAY SUBTOTAL	20,885,676	6,052,640	15,162,175
721000 INTRAFUND TRANS OUT WITHIN	-	4,267,777	-
721010 INTRAFUND TRANS OUT WITHIN	9,100,839	-	3,520,404
799010 CONTINGENCY HOLDING ACCOUNT	14,714,486	-	25,810,801
OTHER OUTGOING SUBTOTAL	23,815,325	4,267,777	29,331,205
EXPENSE GRAND TOTAL	47,353,044	11,807,693	46,782,601
81's FEDERAL REVENUES SUBTOTAL	-	-	-
862400 OTH GEN CATEGORICL PROGMS	82,731	82,731	-
869800 OTHER MISC STATE REVENUES	-	413,455	-
869999 BEGINNING BALANCE, STATE	15,760,089	-	13,110,099
86's STATE REVENUES SUBTOTAL	15,842,820	496,186	13,110,099
884360 SURPLUS SALES	10,000	20,385	20,000
886200 INTEREST COUNTY TREASURY	35,000	1,172,386	1,000,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	428,594	-
889700 SAN MARCOS REDEVELOPMNT TAX REV	775,000	2,180,549	2,180,549
889701 POWAY REDEVELOPMENT TAX REV	600,000	1,764,464	1,764,464
889702 ESCONDIDO REDEVELOPMNT TAX REV	430,000	1,182,706	1,182,706
889703 VISTA REDEVELOPMENT TAX REV	95,000	294,535	294,536
889900 OTHER LOCAL REVENUES	10,000	17,525	10,000
889999 BEGINNING BALANCE, LOCAL	21,032,173	-	23,699,576
88's LOCAL REVENUES SUBTOTAL	22,987,173	7,061,145	30,151,831
898100 INTERFUND TRANSFER IN,BETWN	-	-	267
898200 INTRAFUND TRANSFER IN,WITHIN	8,523,051	4,267,777	3,520,404
89's OTHER SOURCES SUBTOTAL	8,523,051	4,267,777	3,520,671
REVENUE GRAND TOTAL	47,353,044	11,825,108	46,782,601

FUND 42

MEASURE M BOND CONSTRUCTION FUND

The Measure M (2006) Bond Construction Fund is used to account for monies received from the issuance of Prop M bonds and the construction projects for which that money is used.

Prop M
Fund 42



FUND 42 - PROP M BOND CONSTRUCTION FUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025
	BUDGET	ACTUAL YTD	BUDGET
212200 CLASSIFIED REGULAR SALARY	-	29,274	-
21's NON-INSTR SALARIES - REG		29,274	-
231100 HOURLY CLASSIFIED, TEMP	-	2,550	-
23's NON-ACA SALARIES - OTHER		2,550	-
NON-ACADEMIC SALARIES ST	-	31,824	-
322102 PERS CLASSIFIED	-	8,491	-
32's PERS		8,491	-
330011 OASDI/ER	-	1,974	-
330012 MED/ER	-	462	-
33's FICA & MEDICARE (OASDI)		2,435	-
340252 MEDIC CLASSIFIED	-	838	-
341252 DENT CLASSIFIED	-	29	-
342252 VISION CLASSIFIED	-	18	-
343252 LIFE CLASSIFIED	-	10	-
344252 LTD CLASSIFIED	-	12	-
345252 LTC CLASSIFIED	-	5	-
348020 FUTURE RETIREE HEALTH CLS	-	390	-
34's HEALTH & WELFARE		1,301	-
350011 UNEMP/ER	-	(5)	-
35's STATE UNEMPL INSURANCE		(5)	-
362102 WC CLASSIFIED	-	506	-
36's WORKER'S COMP		506	-
37's APPLE	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	12,728	-
SUPPLIES & MAT SUBTOTAL	-	-	-
545200 LAWYERS' FEES	-	9,583	-
551900 OTH PERSONAL&CONSULT SVC	-	6,196	-
562000 RENTS & LEASES, LAND/BLDGS	-	34,043	-
585750 PRINTING	-	181	-
OTHER OPER EXP SUBTOTAL	-	50,002	-
623000 BUILDING CONSTRUCTION	-	16,926,841	-
623100 ARCHITECTURL&ENGINEER FEE	-	1,128,943	-
623200 BLUEPRINTS&INSPECTION SVCS	-	671,676	-
623300 PERMITS AND FEES	-	46,334	-
642300 EQUIP NONINS,ADTNL.>\$200-999	-	523	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	8,478	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	5,205	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	25,577	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	51,714	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	2,200	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	437,409	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	424,768	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	30,873	-
CAPITAL OUTLAY SUBTOTAL	-	19,760,541	-
M00010 BUDGET ROLLUP	142,103,341		129,577,966

FUND 43

ENERGY CONSERVATION FUND

The Energy Conservation Projects Fund is used to account for energy saving projects with the goal of reducing energy costs while maintaining and improving the comfort of occupied spaces.



FUND 43 - UTILITY CONSERVATION FUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	254	-	-
OTHER OPER EXP SUBTOTAL	254	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
731010 INTERFUND TRANS OUT BETWEEN	-	-	267
OTHER OUTGOING SUBTOTAL	-	-	267
EXPENSE GRAND TOTAL	254	-	267
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	-	10	-
886440 UNREALIZED GAIN/LOSS ON FMV	-	3	-
889999 BEGINNING BALANCE, LOCAL	254	-	267
88's LOCAL REVENUES SUBTOTAL	254	13	267
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	254	13	267

FUND 69

INTERNAL SERVICE FUND (OPEB)

This fund was established during the 1997-98 fiscal year to receive the amounts set aside for medical and dental insurance paid for employees of the District who have retired or will retire and covered under the provisions of the benefit plan.



FUND 69 - OTHER INTERNAL SERVICE FUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
31's STRS	-	-	-
32's PERS	-	-	-
330010 FICA & MEDICARE (OASDI)	26,700	-	30,000
337102 IRMAA MEDI-PART D INSTR RET	-	19,014	-
337202 IRMAA MEDI-PART D NONINSTR RET	-	5,493	-
33's FICA & MEDICARE (OASDI)	26,700	24,506	30,000
340010 HEALTH & WELFARE	88,050	-	88,050
340410 MEDICAL RETIREE	5,393,853	-	5,259,802
340453 MEDIC ACADEMIC INST RETIREE	-	2,404,410	-
340503 MEDIC EDU ADMIN/SUP RETIREE	-	243,418	-
340604 MEDIC CLASSIFIED RETIREES	-	1,797,362	-
340654 MEDIC CLASS ADMNSUP RETIRE	-	420,558	-
341410 DENTAL RETIREE	709,349	-	667,736
341453 DENT ACADEMIC INSTR RETIREE	-	246,411	-
341503 DENT EDU ADMIN/SUP RETIREE	-	26,169	-
341604 DENT CLASSIFIED RETIREES	-	252,704	-
341654 DENT CLASS ADMN/SUP RETIRE	-	50,103	-
346000 RETIREE SPOUSAL BENEFITS	-	24,167	-
349701 HSA ER RETIREE	-	8,800	-
349710 HSA ER RETIREE	23,600	-	23,600
34's HEALTH & WELFARE	6,214,852	5,474,103	6,039,188
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	6,241,552	5,498,609	6,069,188
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	3,300	-	3,300
OTHER OPER EXP SUBTOTAL	3,300	-	3,300
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
799010 CONTINGENCY HOLDING ACCOUNT	11,042,192	-	9,494,505
OTHER OUTGOING SUBTOTAL	11,042,192	-	9,494,505
EXPENSE GRAND TOTAL	17,287,044	5,498,609	15,566,993
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	50,000	298,586	300,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	199,623	-
889010 FUTURE RETIREE HEALTH PREMIUM	3,712,043	3,272,059	3,470,334
889999 BEGINNING BALANCE, LOCAL	13,525,001	-	11,796,659
88's LOCAL REVENUES SUBTOTAL	17,287,044	3,770,268	15,566,993
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	17,287,044	3,770,268	15,566,993

FUND 71 - FUND 73

STUDENT TRUST FUNDS

ASSOCIATED STUDENTS TRUST FUND

The District, for organized student body associations, designates the Associated Students Fund to account for monies held in trust. This fund also accounts for monies of student clubs and organizations formed through the District.

STUDENT REPRESENTATION FEE TRUST FUND

Education Code Section 76070.5 provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. In the fall of 1990, Palomar College established this fee. Monies collected are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before the city, county, and district governments and before offices and agencies of the state government.

STUDENT CENTER FEE FUND

The fund is to account for monies collected for the addition to the Student Center facility. The funds are used for the debt services of lease revenue bonds.



FUND 71 - ASSOCIATED STUDENTS TRUST

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
400010 Supplies & Materials	161,081	-	181,142
441000 SUPPLIES&MATERIAL NONINSTR	-	4,073	-
SUPPLIES & MAT SUBTOTAL	161,081	4,073	181,142
500010 Other Oper Exp	89,380	-	97,309
575800 FOOD FOR MEETINGS	-	8,171	-
585260 BANK CREDIT CARD EXPENSE	-	46	-
585750 PRINTING	-	828	-
OTHER OPER EXP SUBTOTAL	89,380	9,045	97,309
INDIRECT COSTS SUBTOTAL	-	-	-
721000 INTRAFUND TRANS OUT WITHIN	-	3,350	-
721010 INTERFUND TRANS OUT WITHIN	3,350	-	-
752010 STUDENT SCHOLARSHIPS	1,000	-	1,000
CAPITAL OUTLAY SUBTOTAL	4,350	3,350	1,000
EXPENSE GRAND TOTAL	254,811	16,468	279,452
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
882100 CONTRB,GIFTS,GRANTS,ENDOW	-	1,000	-
884350 MISC SALES AND COMMISSION	-	910	-
886100 INTEREST BANK ACCOUNTS	1,200	2,411	1,200
888950 POSTING FEES INCOME ASG	2,000	2,828	2,000
889100 ASG INCOME	100	-	100
889160 ASG MOVIE PASSES INCOME	1,500	1,440	1,500
889999 BEGINNING BALANCE, LOCAL	219,181	-	244,652
88's LOCAL REVENUES SUBTOTAL	223,981	8,589	249,452
898100 INTERFUND TRANSER IN,BETWN	30,000	30,000	30,000
898200 INTRAFUND TRANSFR IN,WITHIN	830	3,350	-
89's OTHER SOURCES SUBTOTAL	30,830	33,350	30,000
REVENUE GRAND TOTAL	254,811	41,939	279,452

FUND 72 - STUDENT REP. FEE TRUST

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	67,000	-	75,000
525100 MEMBERSHIP, DISTRICT	-	250	-
560900 DISTRICT VEHICLE USE	-	52	-
575300 TRAVEL, STUDENT	-	54,271	-
575800 FOOD FOR MEETINGS	-	594	-
585100 ADMINISTRATIVE EXPENSE	-	603	-
585750 PRINTING	-	405	-
OTHER OPER EXP SUBTOTAL	67,000	56,176	75,000
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
799010 CONTINGENCY HOLDING ACCOUNT	440,903	-	439,840
OTHER OUTGOING SUBTOTAL	440,903	-	439,840
EXPENSE GRAND TOTAL	507,903	56,176	514,840
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	6,828	26,140	15,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	7,767	-
888400 STUDENT REPRESENTATIN FEE	16,510	18,545	19,000
889999 BEGINNING BALANCE, LOCAL	484,565	-	480,840
88's LOCAL REVENUES SUBTOTAL	507,903	52,452	514,840
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	507,903	52,452	514,840

FUND 73 - STUDENT BODY CENTER FEE

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	3,000	-	2,500
585250 BANK CHARGES	-	2,200	-
OTHER OPER EXP SUBTOTAL	3,000	2,200	2,500
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	135,000	-
712010 DEBT REDEMPTION PRINCIPAL	135,000	-	145,000
713000 DEBT INTEREST/SERVICE CHGS	-	69,288	-
713010 DEBT INTEREST, SERVICE CHGS	69,288	-	61,694
OTHER OUTGOING SUBTOTAL	204,288	204,288	206,694
EXPENSE GRAND TOTAL	207,288	206,488	209,194
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	1,000	4,085	1,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	2,066	-
888300 STUDENT CENTER FEE	90,000	97,032	91,906
88's LOCAL REVENUES SUBTOTAL	91,000	103,183	92,906
898100 INTERFUND TRANSFER IN,BETWN	116,288	103,305	116,288
89's OTHER SOURCES SUBTOTAL	116,288	103,305	116,288
REVENUE GRAND TOTAL	207,288	206,488	209,194

FUND 74

STUDENT FINANCIAL AID TRUST FUND

The Student Financial Aid Trust Fund is the fund designated to account for the deposit and the direct payments of government-funded student financial aid, including grants and loans or other monies intended for similar purposes and the required district-matching share of payments to students.



FUND 74 - STUDENT FINANCIAL AID TRUST

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
400010 SUPPLIES & MATERIALS	9,886	-	9,886
SUPPLIES & MAT SUBTOTAL	9,886	-	9,886
500010 OTHER OPER EXP	30,008	-	29,950
541000 FEDRL INTEREST EARN,REPAY	-	12,753	-
541100 STATE INTEREST EARN,REPAY	-	17,255	-
OTHER OPER EXP SUBTOTAL	30,008	30,008	29,950
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
721000 INTRAFUND TRANS OUT WITHIN	-	6,600	-
721010 INTRAFUND TRANS OUT WITHIN	6,600	-	-
751000 STUDENT GRANTS	-	19,906,054	-
751010 STUDENT GRANTS	21,255,407	-	21,653,671
761000 DIRECT LOANS	-	1,505,445	-
761010 DIRECT LOANS	1,505,445	-	1,562,300
OTHER OUTGOING SUBTOTAL	22,767,452	21,418,099	23,215,971
EXPENSE GRAND TOTAL	22,807,347	21,448,108	23,255,807
815130 PELL GRANTS	17,025,032	17,025,032	17,475,000
815230 SEOG	569,336	569,336	619,640
815300 DIRECT LOANS	1,505,445	1,505,445	1,562,300
819999 BEGINNING BALANCE, FEDERAL	126,358	-	10,386
81's FEDERAL REVENUES SUBTOTAL	19,226,171	19,099,812	19,667,326
865350 CAL GRANTS FOR STUDENTS	2,165,789	2,165,789	2,209,678
869999 BEGINNING BALANCE, STATE	1,378,779	-	1,348,853
86's STATE REVENUES SUBTOTAL	3,544,568	2,165,789	3,558,531
886100 INTEREST BANK ACCOUNTS	17,254	17,254	17,700
886300 INTREST EARNED ON FEDERL \$	12,753	12,753	12,250
88's LOCAL REVENUES SUBTOTAL	30,008	30,008	29,950
898200 INTRAFUND TRANSFR IN,WITHIN	6,600	6,600	-
89's OTHER SOURCES SUBTOTAL	6,600	6,600	-
REVENUE GRAND TOTAL	22,807,347	21,302,209	23,255,807

FUND 75

SCHOLARSHIP AND LOAN TRUST FUND

The Scholarship and Loan Trust Fund is the fund designated to account for such gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid and loans to students. This fund is used to account for the expendable trusts, where both principal and interest may be expended or disbursed. During the fiscal year 1997-98, the majority of these scholarship accounts were transferred to the Palomar Community College Foundation.



FUND 75 - SCHOLARSHIP AND LOAN TRUST

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
590010 ABATEMENT BUDGET POOL	-	-	(2,858)
OTHER OPER EXP SUBTOTAL	-	-	(2,858)
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
741010 OTHER TRANSFERS/OUTGOES	1,882	-	1,882
752000 STUDENT SCHOLARSHIPS	-	556,438	-
752010 STUDENT SCHOLARSHIPS	674,182	-	705,744
765010 STUDENT LOANS	91,926	-	91,926
OTHER OUTGOING SUBTOTAL	767,990	556,438	799,552
EXPENSE GRAND TOTAL	767,990	556,438	796,694
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
882200 SCHOLRSHIP/GRANT/LOAN REV	587,662	587,662	588,000
886440 UNREALIZED GAIN/LOSS ON FMV	4,751	1,893	-
889999 BEGINNING BALANCE, LOCAL	175,577	-	208,694
88's LOCAL REVENUES SUBTOTAL	767,990	589,555	796,694
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	767,990	589,555	796,694

FUND 79

OTHER TRUST FUND

This Fund is used to account for assets invested in an irrevocable trust.



FUND 79 - OTHER TRUST FUNDS

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024		FY 2024-2025 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	16,596	-	17,500
585100 ADMINISTRATIVE EXPENSE	-	16,596	-
OTHER OPER EXP SUBTOTAL	16,596	16,596	17,500
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
799310 RESERVE JPA IRREVOCABLE TRUST	14,749,298	-	16,362,241
OTHER OUTGOING SUBTOTAL	14,749,298	-	16,362,241
EXPENSE GRAND TOTAL	14,765,894	16,596	16,379,741
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886440 UNREALIZED GAIN/LOSS ON FMV	-	1,163,346	-
886500 OTH INTEREST & INVEST INCOM	177,596	429,795	214,898
889999 BEGINNING BALANCE, LOCAL	14,588,298	-	16,164,843
88's LOCAL REVENUES SUBTOTAL	14,765,894	1,593,141	16,379,741
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	14,765,894	1,593,141	16,379,741