

PALOMAR COLLEGE
Learning for Success

Palomar Community College District **BUDGET**

Fiscal Year
2008-2009

Governing Board

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PALOMAR COLLEGE

ADOPTED BUDGET 2008-2009

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October 13, 2008

Members of the Palomar College Governing Board
Palomar College
1140 W. Mission Road
San Marcos, CA 92069

Dear Governing Board Members:

Submitted for your review and consideration for adoption is the Palomar College Fiscal Year 2008-2009 Budget. Included in the budget report's narrative is a summary of the state budget signed by Governor Schwarzenegger on September 23, 2008, along with the process and assumptions made to develop Palomar College's FY2008-09 Adopted Budget. Also included are state-wide analyses for community colleges prepared by the Community College League of California, which reflects the various renditions of the final budget since it was first released in January 2008 and subsequently finalized in September 2008, after an eighty-five day impasse. In addition, a spreadsheet comparison of Palomar College's General Fund 11 (unrestricted) and Fund 12 (restricted) for FY2007-2008 actual expenditures with the proposed FY2008-2009 budget is included in the budget report.

The FY2008-09 Budget was developed with the strategic goals established in the Strategic Plan 2009 as its foundation, which states:

To achieve the mission of quality learning, Palomar College will focus District efforts on strategic goals organized under five subject headings: Student Success, Teaching and Learning, Organizational and Professional Development, Facilities Improvement, and Resource Management.

The District's on-going fiscal stability is essential to assuring achievement of the mission of the college to provide quality learning; therefore, all fiscal and budget decisions have been made with that in mind. However, the state's fiscal situation and uncertainties related to growth funding and potential impact of the state's property tax shortfall have made this year's budget development particularly challenging. Consequently, it was necessary to depart from the customary practice of each department/unit identifying its needs and submitting a budget corresponding to those needs. This departure was discussed through the shared governance process at a joint meeting of the Budget Committee and Strategic Planning Council and at the four planning council meetings. I commend the members of all of the councils and all of the individuals involved in the

development of the FY2008-09 Budgets, presented herewith, for their careful and difficult work particularly during this time of fiscal crisis and uncertainty at the state level.

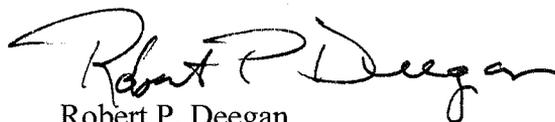
The budget presented for your approval is a balanced budget as required by law, using a portion of the FY2008-09 beginning fund balance. Revenues have been projected based upon attainment of the FY2007-08 Base FTES, a 0.68% COLA, and funding in 2008-09 of the 1.02% FY2007-08 Growth Revenue reported for the college on the Second Principal Apportionment Report (P2). As in the past, no FY2008-09 enrollment growth has been included in this budget being presented for adoption. Considering the state's current fiscal situation, this practice continues to be a fiscally sound decision. Expenditures reflect current salary schedule placement, associated statutory benefits, projected salary savings as a result of the modified hiring freeze in place, and anticipated fixed operating costs for the year. Because the needs of the District are so great, it was necessary to enact cuts on all non-discretionary expenditures and place a cap on class schedule offerings and other hourly salaries in order to balance the budget. In the event the state and college's budget situation improves, revisions will be made to the adopted budget presented herewith. Every effort has been made to develop a district budget that serves the mission and goals of the college while also ensuring the continued fiscal stability of the district.

Generally speaking, community colleges fared better than anticipated a few weeks ago in the FY2008-09 Budget signed by the Governor; however, the budget enacted is based upon one-time solutions, favorable assumptions that may not materialize, and it doesn't include any long-term solutions to the state's structural budget imbalance. Even though a state budget has been placed into law, the state remains in the midst of a severe fiscal crisis. Many in Sacramento believe mid-year cuts and/or tax increases will be required during fiscal year 2008-09.

In addition to the Unrestricted and Restricted Fund Budgets, the attached budget report delineates all of the funds which currently exist at Palomar College, including funds established as a result of the passage of Proposition M in November 2006, which accounts for the payment of principal and interest on the bonds sold and for construction projects to be performed from the issuance of Prop M bonds.

The Palomar College FY2008-2009 Budget will come before the Governing Board on Tuesday, October 14th for adoption. If you have any questions regarding the budget presented for your consideration, please don't hesitate to call me or Dr. Bonnie Ann Dowd, Vice President, Finance and Administrative Services.

Sincerely,



Robert P. Deegan
Superintendent/President

2008-2009 PALOMAR COLLEGE DISTRICT BUDGET

THE 2008-2009 STATE BUDGET

On *September 23rd*, eighty-five days into the current fiscal year, Governor Schwarzenegger signed into law the 2008-2009 Budget and its related trailer bill legislation. This year's delay ends the longest budget impasse period in state history and negatively impacted many public agencies throughout the state. For community colleges, the delay forced districts to limit class section offerings, and impose freezes on hiring and purchases. In addition, the delay resulted in increased cost to districts as a result of internal and external borrowing, both in the costs of interest expense and as a result of lost interest income. The hardships incurred by community college districts could not have come at a worse time as colleges attempted to accommodate increasing enrollments due to the economic conditions throughout the state.

During Governor Schwarzenegger's State of the State address, he outlined the disconnect that existed between state revenue and expense increases and expressed the need for California to address its "spending problem". During his address, the Governor proposed "across the board" cuts and reported a projected \$14.5 billion state deficit. On *January 10th*, Governor Schwarzenegger released his proposed state budget and simultaneously declared a "fiscal emergency" calling the legislature into special session. This declaration began the 45-day legislative timeline in which the Legislature is required to take action on the Governor's proposed budget reductions.

The Governor's plan to address the fiscal crisis included a mid-year reduction in the FY2007-08 budget's Proposition 98 funding which translated into a \$40 million reduction for community colleges. The proposed \$40 million mid-year reduction for community colleges would be applied as a one-time reduction to apportionments. The Governor's plan also included suspension of the Proposition 98 guarantee in FY2008-09 along with reductions in apportionments and categorical program funding and it altered the deferral mechanism by changing the final payment owed for FY2007-08 from July to September 2008. The impact being that a late budget shifted the state's cash flow problems to local districts, causing districts to consider borrowing internally or externally to meet cash flow needs. The suspension of Proposition 98 eliminated any minimum funding requirement and translated into a \$483 million reduction to projected budget needs for community colleges consisting of the following:

- No COLA (Department of Finance estimated that the 2008-09 COLA should be 4.94 %).
- Enrollment growth of 1% (Department of Finance estimated enrollment demand for 2008-09 at 3%).
- No increase in student fees for 2008-09.
- Across the board reduction of \$80 million (representing 4-11% below the 2007-08 Budget Act) to categorical programs.
- Removal of 99 community college projects proposed in the System's 2008-09 Capital Outlay plan.

The next eighty-five days were a roller coaster ride with the Senate and Assembly, each adopting a budget plan with several proposals failing along partisan lines while cash became a big concern at the state and local level. In late *August*, the Governor announced a new “proposed compromise” aimed at facilitating an agreement between the parties. The key features included a 1 cent increase in sales tax, postponing “securitizing” the State Lottery until FY2009-10 budget and strengthening the “rainy day fund.” Once again, COLA was eliminated and cuts were made in Proposition 98 funding. It became increasingly apparent that both houses were still far apart without any signs of progress. Tax increases were not an option that the Republicans would consider; arguing that tax increases would drive the California economy into an even deeper slump. Whereas, Democrats were critical of and resistant to spending cuts and caps.

By early *September*, there was increasing awareness in Sacramento that the budget impasse was negatively impacting public agencies. For community colleges, the budget delay meant no cash was flowing to the colleges from Sacramento, creating cash flow problems throughout the state. By *mid-September*, sources around the Capitol indicated that the State Senate planned to take up and pass a budget that looked very similar to the Governor’s “August Revise.” The pressure started mounting on the Legislature to deliver a FY2008-09 Budget. Media attention highlighted the hardships felt by public agencies, including colleges and its impact on students, placing the Governor and Legislature “on the hot seat.” However, the Governor stated that he would veto a state budget that did not address the systemic budget problems the state continues to face.

Throughout the weeks leading up to the Governor signing the budget, it was anticipated that community colleges would be severely impacted. Thankfully, the impasse was resolved on *September 23rd* when the Governor signed into law the FY2008-09 State budget. Throughout the impasse period, community colleges were able to maintain operations and respond to enrollment demand without too much disruption to instruction and student support services. However, while the enacted budget does not meet the collective needs of the community colleges, overall, the budget details specific to community colleges are better than expected, especially given the state’s fiscal situation. The Governor publicly stated that “this budget is nothing to be proud of,” and signed the budget without the normal public signing ceremony.

The Governor exercised his line-item authority by vetoing \$510 million from the roughly \$144 billion spending plan. Following are some highlights of the overall state budget, as reported by the Chancellor’s Office:

- The budget contains \$103.4 billion in General Fund spending; \$144.4 billion from all sources.
- Bridges a \$15.2 billion budget shortfall through a combination of cuts and borrowing.
- Made \$97 billion in cuts to numerous program areas.
- Several one-time budget maneuvers and borrowings totaling approximately \$7.5 billion were also made.
- A funding level that just meets the Proposition 98 minimum funding obligation.

- Plans to lay the groundwork for “securitization” of State Lottery funds to provide \$5 billion in each of the 2009-10 and 2010-11 state budgets by borrowing against future lottery receipts upon approval by the voters.
- Various budget reforms including a strengthened rainy day fund; expanded authority for the governor to make mid-year cuts to state agencies (but not to local assistance funding for the colleges) and expanded authority of the governor to temporarily suspend COLAs in the event of a fiscal emergency.
- A reserve fund of \$1.7 billion.

Following are features of the state budget specific to the California Community Colleges:

- No vetoes to local assistance funds.
- 0.68% COLA (\$38.9 million) on general purpose apportionments (no COLA provided for categorical program funds).
- Enrollment growth funded at 2%.
- Student fees to remain at \$20 per unit.
- Categorical programs funded at FY2007-08 levels.
- \$75 million provided to partially backfill property tax shortfall for FY2007-08. The total property tax shortfall was \$92 million.
- Competitive Cal Grant program sustained rather than eliminated as proposed earlier.
- A new deferral of apportionment payments was instituted in order to address cash flow concerns at the state level. Specifically, \$250 million in general purpose apportionments that normally would be paid in January, February, and March will now be paid in April, May, and June.
- A \$531,000 cut to the Chancellor’s Office budget; thereby further reducing its ability to provide technical assistance, oversight and support to the colleges in the field.

When it was all said and done, community colleges fared better than anticipated in the FY2008-09 Budget signed by the Governor with some additional growth and a small COLA. Also, deep cuts to student service programs were avoided. As reported by the Chancellor’s Office, the largest property tax shortfall in community college history was largely backfilled. Student fees were not increased and the Competitive Cal Grant program was saved. Included in the State Budget Summary section of this Adopted Budget report are spreadsheets prepared by the Community College League of California (CCLC) delineating the progression from the Governor’s *January 10th* budget proposal to the 2008-09 Budget Act signed into law on *September 23rd*.

However, the budget enacted is based upon one-time solutions, favorable assumptions that may not materialize and it doesn’t include any long-term solutions to the structural budget imbalance. Even though a state budget has been placed into law, the state remains in the midst of a severe fiscal crisis. The legislators and the governor have openly criticized the budget outcome because it “pushes the problems into next year.” Consequently, as districts look forward to the remainder of FY2008-09, and ahead to FY2009-10, they must not lose sight of the fact that the state continues to be in severe fiscal crisis. Many in Sacramento believe mid-year cuts and/or tax increases will be required during fiscal year 2008-09. On *October 8th*, just two weeks after the state adopted its FY2008-09 budget, the State Controller confirmed

rumors that revenues are significantly below projections. The current shortfall in revenue for FY2008-09 is now being projected to be at least \$5 billion. As reported by the Community College League of California: "Assuming a \$5 billion decline in revenues in the current year, the minimum guarantee for Proposition 98 would fall about \$2.5 billion, meaning cuts to community colleges of around \$275 million (4%) are possible."

Needless to say all that has happened at the state level and the ever increasing demands required to operate the institution has provided the District with many challenges in planning this year's adopted budget. Assumptions have been made in the development of the FY2008-09 Adopted Budget based upon a core need to be fiscally responsible, while ensuring that student access and learning is not impacted and full-time faculty and staff jobs are not jeopardized.

2008-2009 PALOMAR COLLEGE ADOPTED BUDGET

Prior to reporting Palomar College's Adopted Budget for FY2008-09, a brief summary appears warranted to reflect upon some monumental events that have taken place during FY2007-08 and the impact they will have on the FY2008-09 and subsequent years' budgets.

- ✓ The college completed and began offering classes in the Natural Sciences Building, which is the first new instructional building to actually be built on the campus in nearly 50 years. Classes began to be held in this building during the fall 2007, which has been supported primarily by state tax dollars, with augmentation for equipment not covered by the state bonds from the locally approved Proposition M bond as defined in the resolution approved by the voters. The opening of this building added 100,000 square feet of building space to the San Marcos campus, resulting in increased utility and other maintenance and operation costs.
- ✓ The college continues to be active in energy conservation and sustainable design for all of its facilities. Design development has begun on several buildings with an emphasis being placed on sustainability to address escalating costs associated with utilities and maintenance and operations on all current and future construction projects, all of which would impact future operating budgets. One of the ways in which the college currently participates in energy efficiency, conservation, and sustainable building is through the SDG&E *Savings by Design* program, which resulted in the college being awarded a check during FY2007-08 for \$131,513 for the Natural Sciences Building. This was the largest award given to a community college by SDG&E. In addition, the college currently participates in SDG&E Sustainable Communities; Demand Reduction Programs and Methods and Alternative Energy Supplies and the District has an energy savings program that reviews new products and equipment on a regular basis and implements projects that have a reasonable payback period. This program has been in place for the past 23 years and has saved the District hundreds of thousands of dollars, which is expected to continue to be the case in the future.

- ✓ During late June/early July 2008, the LS, ES, CH and S Buildings on the San Marcos campus were demolished. Sixteen modular buildings were leased, located, and equipped for fall 2008 class offerings in parking lot #2 to accommodate class, lab, and office space being displaced during the construction of the new Multi-Discipline Instructional Building (MIB) and the Health Sciences Building.
- ✓ Several other remodels and classroom expansions and designs are scheduled to be completed over the next couple of years to accommodate the on-campus anticipated growth in student enrollment, all of which are in accordance with Master Plan 2022 and to be funded from the sale of bonds under Proposition M. During the spring 2008, the District began the process of preparing a draft Program Environmental Impact Report (PEIR) to assess the environmental effects associated with implementation of the San Marcos Campus Facilities Master Plan pursuant to CEQA guidelines.
- ✓ In June 2008, the District certified its Final Environmental Impact Report (FEIR) in accordance with CEQA requirements for the 83.6 acre parcel purchased in June 2007 in the northern portion of the District's geographical boundaries. The District intends to begin grading and initial construction on the site as soon as all construction permits are obtained, with an initial building opening anticipated for fall 2011, in order to serve students currently commuting to the San Marcos campus and other outreach locations. In addition, the District continues its search for a parcel of land located in the southern portion of the District, in order to open a campus there to increase student access and provide service to the community served. The acquisition and initial construction for both sites are included in Proposition M, which was approved by the voters in November 2006.
- ✓ On September 8th, the California Board of Governors approved the District's request to establish its northern parcel as the Palomar College North Education Center. Then on September 24th, the California Post-secondary Education Commission (CPEC) completed the process by its approval of the North Education Center. This paves the way for the District to be eligible to receive \$1.0M additional apportionment for a state approved education center upon attainment of 1000 FTES in an academic year at the center location to assist with operating costs for the center.
- ✓ As of the FY2008-09 audit year, the District will be required to account for and report costs and obligations relating to other post-employment benefits (OPEB) on its financial statements. Issues related to GASB 43 and 45 are discussed in this budget under the section addressing *Retiree Health Benefits*. Neither GASB standard requires any change in how retiree health benefits are funded. Rather, GASB 45 requires that employers recognize the annual liability for the benefits along with full audit disclosure and supplementary information regarding funded status and the progress being made in funding the total liability. Unfunded liabilities for OPEBs are not a new fiscal solvency problem arising from GASB 45. However, GASB 45 through its reporting requirements makes the magnitude of OPEB liabilities much more visible than they have been in the past.

Budget Parameters and Priorities

The Governing Board is committed to maintaining the on-going fiscal stability of the District by meeting the Chancellor's Office fiscal monitoring requirements and Title 5 regulations related to principles for sound fiscal management. The District's on-going fiscal stability is essential to assure achievement of the mission of the college. The college's core mission and function is that of student learning; therefore, all fiscal and budget decisions have been made with that in mind. The District continues to strive to tie budgeting to strategic planning in its budget development process through the four planning councils.

Furthermore, it is the intent of the District to not engage in deficit spending and as such, budgets should be developed on the basis of projected annual revenues and expenditures. However, the Governing Board may consider using a portion of the beginning fund balance to fund expenditures that are consistent with the institutional goals and objectives of the District. The FY2008-09 Adopted Budget presented to the Governing Board for approval provides a balanced budget as required by law by using a portion of the fiscal year 2008-09 beginning fund balance.

Budget Assumptions and Development Process

The state's fiscal situation, a revenue entitlement adjustment sustained in the District's FY2007-08 apportionment, only a 0.68% COLA for FY2008-09, which does not cover increased costs for the year, and uncertainties related to growth funding have made it particularly challenging to prepare the FY2008-09 Adopted Budget. Consequently, due to all of these factors, it was necessary to depart from the customary practice of each department/unit identifying its needs and submitting a budget corresponding to those needs. This departure in budget development was discussed through the shared governance process at a joint meeting of the Budget Committee and Strategic Planning Council and then communicated campus-wide. Non-discretionary costs (e.g., step and column increases) were projected and compared to projected revenues. Cuts and caps were placed on discretionary costs such that when considered with non-discretionary costs a balanced budget was achieved by using a portion of the beginning fund balance.

The FY2008-09 Adopted Budget is based upon the following assumptions:

1. COLA of 0.68% increasing revenue by \$628,727 (as compared to the full statutory COLA of 5.66%, which would have resulted in \$5.2M in COLA. Or, the 4.94% COLA originally estimated by the Department of Finance, which would have resulted in \$4.5M in COLA for 2008-09).
2. Attainment of FY2007-08 Base FTES as follows:

Credit FTES	17,819.55
Non-credit FTES	1,062.86
Enhanced Non-credit FTES (CDCP)	524.03

3. As customary, no FY2008-09 enrollment growth has been included for this year in the Adopted Budget. Considering the state's current fiscal crisis situation, this practice continues to be a fiscally sound decision.
4. Growth Revenue of 1.02% as reported on the FY2007-08 P2, totaling \$969,615 for FY2007-08 has been included in the FY2008-09 Base Revenue Apportionment projection.
5. FY2007-08 Deficit Coefficient of \$1,552,044 was reinstated for the FY2008-09 Base Revenue Apportionment calculation.
6. No Deficit Coefficient adjustment has been assumed in the Total Computational Revenue calculation for FY2008-09.
7. No stability funds have been included.
8. Salaries for faculty and staff have been projected at the appropriate step and column increases for FY2008-09, and all agreed upon negotiated compensation items e.g., stipends have been included.
9. Statutory and employee fringe benefits have been adjusted to include all known increases.
10. Updated information for all projected mandated costs, utility costs, and other operational cost increases has been included.
11. Instructional Salary budgeted expenses for scheduled sections was "capped" at a \$15,625,000 in FY2008-09.*
12. Non-Instructional Hourly Salaries were reduced to 85% of FY2007-08 Budgets.
13. Non-Academic and Instructional Aides Salaries were reduced to 75% of FY2007-08 Budgets.
14. Supplies and Materials and all "discretionary" other operating expenses were reduced to 75% of FY2007-08 Budgets.
15. Capital Outlay Budgets were eliminated for FY2008-09.
16. No additional budget was provided for Fund 69 Post Retirement Fund Benefits.

*Note: Based upon a five-year analysis completed by the Instruction Office, it was determined that approximately 10% of scheduled sections are canceled in any one fiscal year. In the FY2007-08 Adopted Budget, a \$1.1 million hourly savings was projected as a result of canceled sections to avoid a large balance at the end of the fiscal year due to over-budgeting in the Instructional Salaries-Other accounts and account for the 10% cancellation trend. The FY2008-09 Budget does not provide for savings but rather "caps" the total allotted budget for Instructional Salary expenses for scheduled sections during academic year 2008-09.

Current FTES rates as a result of passage of SB361 as reported on 2007-08 Second Principal Apportionment (P2)** as adjusted for FY2007-08 COLA are estimated to be approximately:

Credit FTES	\$4,565
Non-credit FTES	\$2,745
Enhanced Non-credit FTES (CDCP)	\$3,232

**Note: Due to the State budget impasse, the 0.68% COLA has not been factored into the P2 calculation of the per FTES rates as presented above.

However, the 0.68% COLA has been calculated into the total base revenue apportionment projections for FY2008-09, as presented in this Adopted Budget. Therefore, it is anticipated that the FY2007-08 "Recalc" (to be received in early spring 2009) will reflect the 0.68% COLA adjusted FTES rates as follows for FY2008-09:

Credit FTES	\$4,596
Non-credit FTES	\$2,764
Enhanced Non-credit FTES (CDCP)	\$3,254

Revenue

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Accounts, for the FY2007-08 Budget and the projected revenues for the FY2008-09 Adopted Budget:

	<u>2007-08</u>	<u>2008-09</u>
• Apportionment	\$90,907,815	\$ 93,088,586
• Apprenticeship Program	1,420,863	1,430,525
• Apprenticeship Prior Year adj.	98,261	-0-
• Part-Time Faculty	838,297	838,297
• Non-Resident Tuition	1,762,153	1,600,000
• Interest	1,042,644	800,000
• Contract Services (Follett)	507,917	400,000
• Parking Fines	278,603	228,459
• Material Fees	211,287	152,083
• Transfers In	2,881,331 ^a	1,860,000 ^b
• Miscellaneous	1,533,193	956,968
• Beginning Balance	<u>12,971,009</u>	<u>7,297,498</u>
Unrestricted General Fund Revenue	\$114,453,373	\$108,652,416

Note: FY2007-08 "Transfer In" was from a "sweep" of fund balances in Designated Projects.^a The FY2008-09 "Transfer In" included \$1.8M of Non-Proposition 20 Lottery funds transferred from Fund 12.^b

Other local revenue projections listed above were made based upon an analysis of past trends, with adjustments as a result of applying reasonable assumptions. FY2007-08 Growth Revenue assumed to be received in FY2008-09 in the amount of \$969,615 has been included in the Unrestricted General Fund Revenue projection. In addition, a 0.68% COLA of \$628,727 has also been included in the FY2008-09 revenue projections.

Expenditures

As previously mentioned, the FY2008-09 Adopted Budget in the Unrestricted General funds was developed by first identifying all non-discretionary costs (e.g., step and column increases) and comparing those costs to projected revenues. However, because the needs of the District are so great, this resulted in an out of balance budget. Therefore, cuts were made to discretionary costs to include class schedule offerings and other hourly salaries. Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Project accounts for the FY2007-08 Budget and the projected expenditures for the FY2008-09 Adopted Budget:

	<u>2007-08</u>	<u>2008-09</u>
1000 Academic Salaries	\$47,538,926	\$46,164,392
2000 Non-Academic Salaries	23,774,351	23,445,369
3000 Benefits	20,673,284	21,255,377
4000 Supplies & Materials	1,409,181	1,211,672
5000 Other Operating Expenses	9,232,193	8,308,726
6000 Capital Outlay	1,019,744	183,812
7000 Other Outgoing	3,508,196	1,989,277
7900 Reserves	<u>7,297,498</u>	<u>6,093,791</u>
Total Expenditures	\$114,453,373	\$108,652,416

The expenditure budget above reflects current salary schedule placement, expected adjustments to fixed and other non-discretionary costs, planned vacancies and leaves, anticipated adjustments to fixed costs, and enrollment at the base level as previously discussed in the budget development process for the FY2008-09 Adopted Budget. Included in the total expenditures budgeted for FY2008-09, is an amount equal to a salary increase corresponding to the COLA of 0.68% in the amount of \$565,854. Distribution to the faculty of the COLA has been agreed to in negotiations with the faculty through FY2008-09, and is pending negotiations and discussions with other groups. In addition, a total growth obligation of \$727,211 has been included in total expenditures. Distribution to the faculty of the growth revenue has been agreed to in negotiations with the faculty through FY2008-09, and is pending negotiations and discussions with other groups. No salary increases beyond that which has been previously addressed have been projected in the expenditures in salary accounts listed above.

As in recent years, estimated salary savings have been projected for vacant academic and non-academic positions and corresponding statutory benefits to offset annual budget savings, as a result of vacant salaried positions being budgeted for one full-year though not all are filled on the first day of any fiscal year. This estimated savings is primarily due to vacancies as previously described, resulting in a large ending fund balance in previous years. Additionally, in the FY2008-09 budgeted expenditures, the dollar amount for class offerings taught on an hourly basis has been capped at approximately \$15.0 million. It is anticipated that by building in an anticipated vacancy savings into the salary and benefits calculations during the budget

development process at the front-end, it will avoid large savings at the end of the year resulting in unanticipated increases to the ending fund balance.

Benefits include expenses for pensions, social security taxes, workers' compensation, and unemployment insurance, as well as for health and welfare benefits, which is projected to increase in excess of \$582,093 in FY2008-09. Premiums for health and welfare plans are somewhat complicated because health-plan policies and premiums run from January 1st to December 31st; whereas, the budgeted health and welfare benefits cover July 1st to June 30th. Effective January 1, 2009, a 2% increase has been included in the above referenced benefits for health, 12% for dental and 0% for vision in the Adopted Budget as estimated by carriers.

Supplies and Materials indicate a decrease over the previous year's expenditures due to the FY2008-09 Budget being set at 75% of the previous year's budget. This is expected to create hardships for instructional departments, so Non-Proposition 20 Lottery Funds in Fund 12 will be made available, as needed, if there are no additional revenues received for FY2008-09 as projected in this Adopted Budget. Capital Outlay expenditures have all but been eliminated in the FY2008-09 Adopted Budget in order to assist with balancing the budget. In addition to negotiated expenditures previously discussed, there are other anticipated budgeted expenditures in the Institutional budget for the Accreditation Self-Study; a budget for the Independent Citizen's Oversight Committee (ICOC) operations, which must all be funded by the District's general fund in FY2007-08 Adopted Budget, and a budget for election costs for three trustee positions as estimated and pre-billed by the San Diego Registrar of voters.

The "Other Outgoing" (7000's accounts) expenditures without "Reserves" consist primarily of the following:

- \$543,212 for debt payment for Escondido Center.
- \$30,000 for the Associated Student Government.
- \$3,000 for an additional District defibrillator.
- \$35,000 for Instructional co-curricular activities.
- \$25,000 for staff development.

The "Reserves" (7000's accounts) for FY2008-09 consists of the following:

- \$5,000,000 for the 5% District Required Reserve.
- \$565,854 set aside for the projected 0.68% COLA expenditure distribution negotiated with faculty through FY2008-09 and pending negotiations and discussions with other groups.
- \$727,211 set-aside for the Growth Obligation of 1.02% for FY2007-08 reported and projected to be funded in the recalculation for FY2007-08 (Recalculation Apportionment Report) expected to be issued in February or March 2009. This amount has been estimated based upon negotiations with the faculty through FY2008-09 and is pending negotiations and discussions with other groups. (Note: Per negotiated agreement with the faculty, if the deficit is reinstated in FY2008-09, the growth funds will be made available for salary increases effective with the fiscal year in which the deficit is reinstated.)

- \$955,062 for designated projects received as of the Adopted Budget.
- \$138,729 for “other reserves” for contingency expenditures.

Retiree Health Benefits
(“Pay as you go” and Unfunded’ liability)

The Post Retirement Benefits Fund (Fund 69) was established during FY1997-98, to account for medical and dental insurance paid for employees of the district who have retired or will retire under provisions of the district’s current benefit plan. This fund tracks “pay as you go” payments, and is where monies are accumulated towards any unfunded liability identified through actuarial studies. In FY2004-05, the district began budgeting for the costs of future retiree lifetime health and dental benefits for current employees in unrestricted and categorical budgets. In addition to the future retiree liability for current employees, the district is funding the costs of lifetime health and dental benefits for past service of currently retired employees.

The previously described steps were taken in advance of the required timeline defined in Governmental Accounting Standards Board (GASB) No. 43 and 45. While GASB does not require funding of the total liability with regard to other post-employment benefits, it does require that the current and future liability be reported on the financial statements. It also requires that a GASB 43 & 45 “substantive plan” be developed. GASB 43 defines the “substantive plan” as a plan through which assets are accumulated and benefits are paid as they come due in accordance with an agreement or understanding between the employer and plan members and their beneficiaries.

As a Group II district, in addition to having a “substantive plan” on how it will address this obligation in future years, Palomar is required to report its general unfunded liability as of FY2008-09. To that end, the district engaged an actuary to prepare a GASB 43 & 45 compliant actuarial study (completed in April 2008) to identify the liabilities associated with current health programs. This actuarial study will enable the district to manage the costs and liabilities associated with its retiree health benefits, communicate the financial implications of its retiree health benefits, comply with GASB 43 and 45 related to “other post-employment benefits” (OPEB), and provide information needed to annually charge retiree health costs to categorical programs under the Community Colleges Accounting Advisory 96-02.

The April 2008 actuarial study indicates an Actuarial Accrued Liability as of November 1, 2007, (valuation date) of \$68,399,865. The District’s Fund 69 with the County of San Diego, has a balance of approximately \$15.0M as of the FY2008-09 Adopted Budget. However, in order for the district to consider any of the accumulated funds in Fund 69 as satisfying GASB 43 & 45 requirements with regard to funding the OPEB, funds will need to be moved from Fund 69 into an irrevocable trust. In FY2007-08, the benefits paid from Fund 69 for those individuals currently retired was \$3,679,524, while the “pay as you go” amount transferred in from various funds for currently employed individuals was \$3,317,209.

In addition to the April 2008 actuarial study, one was conducted in June 2005, which estimated that an additional minimum annual contribution of \$2.0 million would help reduce the unfunded liability for past service retiree health benefits over and above the “pay as you go” amount transferred to Fund 69 annually. The FY2008-09 Adopted Budget proposal does not include an additional \$2.0 million expenditure allocation for this liability; however, as previously stated it does include “pre-funding” retiree health benefits for employees currently actively employed.

In conclusion, the district is on schedule to comply with GASB 43 and 45 requirements for Group II districts with regard to OPEBs by the end of the FY2008-09 audit year. As previously stated, GASB 45 does not require the District to fund the health benefits liability; however, once the District is required to recognize the unfunded liability on its financial statement, over a period of a few years, the District’s net assets will significantly decline. This decline could potentially cause credit rating downgrades. Rating agencies have indicated that they will take issuers’ funding plans into account when determining credit ratings for bond sales thereby potentially increasing the costs associated with bond issuances. In addition, the unfunded liability will be considered in accreditation reporting. It is therefore recommended that the District begin funding the past service liability for unfunded health benefits as additional revenue sources are identified, whether through realized revenue or budget savings at the end of a fiscal year.

Ending Fund Balance

There are two ways to analyze the ending fund balance. One way is to compare the actual ending balance with the projected ending balance. The other is to compare the ending balance with the beginning balance. The latter demonstrates what happens during a fiscal year and may demonstrate potential trends that require attention.

A fund balance is the difference between revenues and expenditures in any one fiscal year. This amount is added/subtracted from any beginning fund balance and results in an ending fund balance that carries forward to the next fiscal year. An increase in projected revenues occurs as a result of unexpected events such as: redistribution of growth revenues throughout the system as reported on the Recalculation Apportionment Report received in the next fiscal year; achievement by a college/district of FTES enrollment growth beyond that which was projected in a budget year; receipt of mandate costs reimbursements or unanticipated one-time or local revenues. Additionally, any unexpended budgeted amounts increase an ending fund balance when the financial books are closed for a given fiscal year.

Following is an analysis of the FY2007-08 ending fund balance, based upon actual financial information and the projected FY2008-09 ending fund balance as of budget adoption.

2007-08 Actual Ending Fund Balance – Fund 11
(Unrestricted & Designated)

The Adopted Budget for FY2007-08, projected an ending fund balance of \$9,132,932. This projection included an ending fund balance of \$3,490,317 in the Designated Project accounts.

The Actual Ending Fund Balance for FY2007-08, which is the Beginning Fund Balance for FY2008-09, consists of the following:

5% Reserve	\$5,000,000
Other Reserve	455,661*
Designated Accounts	1,641,543
Purchase Orders carried forward	<u>200,294</u>

Total Fund 11 FY2008-09 Beginning Balance \$7,297,498

*The “Other Reserves” amount in the fund balance represents the net effect of additional revenue as compared to actual expenditures.

2008-09 Projected Ending Fund Balance – Fund 11
(Unrestricted & Designated)

The Adopted Budget for FY2008-09, projects an ending fund balance of \$6,093,791. In addition, there is a contingency allowance for COLA expense of \$565,854 and \$727,211 for potential growth obligation yet to be spread to compensation accounts subject to negotiation agreements reached with faculty and pending negotiations and discussions with other groups. Included in the projected ending fund balance is \$955,062 for Designated Project accounts.

An itemized list of the allocations from the projected ending fund balance for FY2008-09 is shown below:

5% Reserve	\$5,000,000
Other Reserve	138,729
Designated Accounts	<u>955,062</u>

Total Unrestricted Ending Balance \$ 6,093,791

A spreadsheet is included on Page 4 of the Adopted Budget report that summarizes the FY2007-08 and FY2008-09 revenue and expenditures for Funds 11 and 12.

FUNDS AT
PALOMAR COLLEGE

FUNDS AT PALOMAR COLLEGE

The General Fund, Fund 10 Restricted and Unrestricted, is clearly the largest fund of the District. The other district funds are for restricted purposes as prescribed by law or directed by District policy including Fund 22, Prop M Bond Interest and Redemption Fund and Fund 42, the Prop M Bond Construction Fund, which exist as a result of the passage of Proposition M in November 2006 to fund Master Plan 2022.

Following is a list and description of all of the current Palomar College funds:

The General Fund (10)

The General Fund is maintained to account for those transactions that in general cover the full scope of operations of the District—instruction, administration, and student services maintenance and operations, etc. (Note: Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12))

The Palomar College General Fund is divided into three sub funds: unrestricted, designated and restricted.

- Unrestricted is used to account for resources available for the general purposes of the District's operation and support of its educational program. (Fund 11)
- Designated is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, etc. (Fund 11)
- 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)

The Prop M Bond Interest and Redemption Fund (22)

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

The Debt Service Fund (29)

The Debt Service Fund is the fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

The Child Development Fund (33)

The Child Development Fund is the fund designated to account for all revenues for, or 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. General-purpose monies of the District are used to support child development services by inter-fund transfer from the General Fund into the Child Development Fund.

Capital Outlay Projects Fund (41)

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.

The Prop M Bond Construction Fund (42)

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

Energy Conservation Projects Fund (43)

The Energy Conservation Projects Fund was established in July of 1985. The fund is involved in a number of major energy saving projects with the goal of reducing energy costs while maintaining and improving the comfort of occupied spaces. The remainder of the College's allocation of \$49 million energy costs/projects is in this fund.

Post Retirement Benefits Fund (69)

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 provisions of the benefits plan.

Associated Students Trust Fund (71)

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 formed through the District.

Student Representation Fee Trust Fund (72)

Education Code Section 76060.5 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 city, county and district governments and before offices and agencies of the state government.

Student Center Fee Fund (73)

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

Student Financial Aid Trust Fund (74)

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 grant and loans or other monies intended for similar purposes and the required district-matching share of payments to students.

Scholarship and Loan Trust Fund (75)

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 fiscal year 1997-98, the majority of these scholarship accounts were transferred to the Palomar Community College Foundation.

**STATE BUDGET
SUMMARY**



Item	2007-08 REVISED BUDGET	2008-09 Governor's Proposed Budget	2008-09 ENACTED BUDGET	Change from 07- 08 REVISED Budget to 08-09 ENACTED Budget	Percentage change from 07-08 Enacted Budget
General Apportionment					
Base Apportionment (incl: GF P-Tax Fee)	5,423,341,000	5,692,549,000	5,724,006,000		
2007-08 Reduction due to unused growth	-80,000,000				
Student fee reduction (to \$20 full-year)	33,245,000				
	5,376,586,000	5,692,549,000	5,724,006,000		
Cost-of-living adjustment	248,431,000	0	39,780,000 (a)		
Growth for Apportionments	106,373,000	60,118,000	113,500,000 (b)		
Career Development & College Preparation	-	-	-		
Total General Apportionment	5,731,390,000	5,752,667,000	5,877,286,000	145,896,000	2.55%
Categorical Programs					
Academic Senate for the Community Colleges	467,000	416,000	467,000	0	0.00%
Apprenticeship	15,229,000	14,240,000	14,641,000	-588,000	-3.86%
Basic Skills	33,100,000	29,494,000	33,100,000	0	0.00%
Career Technical Education	10,000,000	17,821,000	10,000,000	0	0.00%
Child Care Tax Bailout	6,836,000	6,392,000	6,836,000	0	0.00%
Disabled Students Programs and Services	115,011,000	110,769,000	115,011,000	0	0.00%
Economic Development	40,690,000	41,692,000	46,790,000	6,100,000	14.99%
EOPS	106,786,000	102,849,000	106,786,000	0	0.00%
CARE	15,505,000	14,934,000	15,505,000	0	0.00%
Equal Employment Opportunity	1,747,000	1,557,000	1,747,000	0	0.00%
Foster Care Education Program	5,242,000	4,682,000	5,254,000	12,000	0.23%
Fund for Student Success	6,158,000	5,487,000	6,158,000	0	0.00%
Matriculation	101,803,000	98,049,000	101,803,000	0	0.00%
Nursing	20,957,000	19,692,000	22,100,000	1,143,000	5.45%
Part-Time Faculty Compensation	50,828,000	45,290,000	50,828,000	0	0.00%
Part-Time Faculty Health Insurance	1,000,000	891,000	1,000,000	0	0.00%
Part-Time Faculty Office Hours	7,172,000	6,391,000	7,172,000	0	0.00%
Physical Plant and Instructional Support	27,345,000	24,366,000	27,345,000	0	0.00%
Special Services for CalWORKs Recipients	43,580,000	38,832,000	43,580,000	0	0.00%
Student Financial Aid Administration	51,640,000	45,044,000	51,269,000	-371,000	-0.72%
Telecommunications / Technology Svcs / C.V.U	26,197,000	23,343,000	26,197,000	0	0.00%
Transfer Education and Articulation	1,424,000	1,269,000	1,424,000	0	0.00%
Mandates (6870-295-0001)	4,004,000	4,004,000	4,004,000	0	0.00%
Total Categorical Funds	692,721,000	657,504,000	699,017,000	6,296,000	0.91%
Ongoing Funds Subtotal	6,424,111,000	6,410,171,000	6,576,303,000	152,192,000	2.37%
One-Time Funds (Prop. 98 Reversion & Settle-up)					
Physical Plant & Instructional Support	8,084,000				
Career Technical Education SB 1133	32,000,000	38,000,000	38,000,000		
Mandate reimb (SB 1108, Chapter 216 Statutes 2004)	0	25,000,000	25,000,000		
Cal PASS	1,000,000	(ongoing funding continued in TTIP)			
One-time Prop 98 Funds Subtotal	58,668,000	63,000,000	63,000,000		
Miscellaneous (Non-program) Items					
Fiscal Crisis Management Assistance Team (FCMAT)	570,000	508,000	508,000		
STRS Payments for CCC Employees	87,812,000	88,128,000	88,128,000		
Lease-Purchase Bond Payments	58,328,000	68,122,000	68,122,000		
Lottery	167,535,000	167,535,000	167,535,000 (c)		
Total State-Determined Funding	6,797,024,000	6,797,464,000	6,963,596,000	166,572,000	2.45%
Funded FTES	1,167,948	1,179,628	1,191,307		
Prop 98 (Local) Ongoing Funding per FTES	5,500	5,434	5,520		
Prop 98 (Local) One-Time Funding per FTES	50	53	53		
Funding per FTES	\$ 5,820	\$ 5,762	\$ 5,845	\$ 26	0.44%

(a) Cost-of-living for apportionments: 0.68%

(b) Growth for apportionments: 2%

(c) Under AB 1654 and AB 1741, if approved by the voters, state lottery payments to community colleges would be replaced with General Fund dollars in 2009-10



Item	2007-08 PROPOSED REVISED BUDGET	2008-09 System Budget Request	2008-09 Governor's Proposed Budget (after workload increases and across the board reduction)	Change from 07-08 REVISED Budget to 08-09 Gov Proposed Budget	Percentage change from 07-08 Enacted Budget	2008-09 LAO Proposed Budget	Change from 07-08 REVISED Budget to 08-09 LAO Proposed Budget
General Apportionment							
Base Apportionment (incl. GF P-Tax Fee)	5,423,341,000	5,732,549,000	5,692,549,000			5,692,549,000	
Baseline Adjustments (not shown in budget)			7,584,000			7,584,000	
2007-08 Reduction due to unused growth	-80,000,000						
Student fee reduction (to \$20 full-year)	33,245,000						
Student Fee increase (to \$26 full-year; reduce state GF)							-79,000,000
PROPOSED SPECIAL SESSION MID-YEAR REDUCTION	(40,000,000)		40,000,000			40,000,000	
	5,336,586,000	5,732,549,000	5,740,133,000			5,661,133,000	
Cost-of-living adjustment (categorical COLA incl below)	248,431,000	177,996,000	0			0	
Growth for Apportionments	107,532,000	200,639,000	60,118,000			97,700,000	
Career Development & College Preparation	-	30,000,000	-			-	
Total General Apportionment	5,692,549,000	6,141,184,000	5,800,251,000	107,702,000	1.89%	5,758,833,000	66,284,000
Categorical Programs							
Academic Senate for the Community Colleges	467,000	503,000	416,000	(51,000)	-10.92%	467,000	0
Accreditation Assistance Team	-	2,000,000	-			-	
Apprenticeship	15,229,000	15,229,000	14,240,000	(989,000)	-6.49%	15,229,000	0
Basic Skills	33,100,000	85,286,000	29,494,000	(3,606,000)	-10.89%	33,100,000	0
Cal PASS	-	2,000,000	-			-	
Career Technical Education	20,000,000	68,000,000	17,821,000	(2,179,000)	-10.90%	20,000,000	0
Child Care Tax Bailout	6,836,000	7,288,000	6,392,000	(444,000)	-6.50%	6,836,000	0
Disabled Students Programs and Services	115,011,000	122,889,364	110,769,000	(4,242,000)	-3.69%	115,011,000	0
Economic Development	46,790,000	46,790,000	41,692,000	(5,098,000)	-10.90%	35,790,000	-11,000,000
EOPS	106,786,000	114,039,000	102,849,000	(3,937,000)	-3.69%	106,786,000	0
CAPE	15,505,000	16,569,000	14,934,000	(571,000)	-3.68%	15,505,000	0
Equal Employment Opportunity	1,747,000	1,747,000	1,557,000	(190,000)	-10.88%	1,747,000	0
Foster Care Education Program	5,254,000	5,601,000	4,682,000	(572,000)	-10.89%	5,254,000	0
Fund for Student Success	6,158,000	6,158,000	5,487,000	(671,000)	-10.90%	6,158,000	0
Full-time Faculty: Increase Positions	-	45,000,000	-			-	
Matriculation	101,803,000	145,827,000	98,049,000	(3,754,000)	-3.69%	101,803,000	0
Nursing	22,100,000	22,100,000	19,692,000	(2,408,000)	-10.90%	22,100,000	0
Part-Time Faculty Compensation	50,828,000	100,828,000	45,290,000	(5,538,000)	-10.90%	50,828,000	0
Part-Time Faculty Health Insurance	1,000,000	16,000,000	891,000	(109,000)	-10.90%	1,000,000	0
Part-Time Faculty Office Hours	7,172,000	14,172,000	6,391,000	(781,000)	-10.89%	7,172,000	0
Physical Plant and Instructional Support	27,345,000	27,345,000	24,366,000	(2,979,000)	-10.89%	27,345,000	0
Professional Development	-	10,000,000	-			-	
School to College Bridge Program	-	9,750,000	-			-	
Special Services for CalWORKs Recipients	43,580,000	46,958,000	38,832,000	(4,748,000)	-10.89%	43,580,000	0
Student Financial Aid Administration	51,640,000	58,321,000	45,044,000	(6,596,000)	-12.77%	51,640,000	0
Student Senate	-	300,000	-			-	
Telecommunications / Technology Svcs / C V U	26,197,000	33,547,000	23,343,000	(2,854,000)	-10.89%	26,197,000	0
Transfer Education and Articulation	1,424,000	12,424,000	1,269,000	(155,000)	-10.88%	1,424,000	0
Mandates (6870-295-0001)	4,004,000	24,004,000	4,004,000			29,004,000	25,000,000
Total Categorical Funds	709,976,000	1,060,675,364	657,504,000	-52,472,000	-7.39%	723,976,000	14,000,000
Ongoing Funds Subtotal	6,402,525,000	7,201,859,364	6,457,755,000	55,230,000	0.86%	6,482,809,000	80,284,000
One-Time Funds (Prop. 98 Reversion & Settle-up)							
Physical Plant & Instructional Support	8,084,000	200,000,000	-			-	
Career Technical Education SB 1133	32,000,000		38,000,000				
Nursing Equipment / Allied Health Equipment	8,084,000						
Nursing Program Simulators	4,000,000						
Mandate reimb (SB 1108, Chapter 216 Statutes 2004)	0	40,000,000	25,000,000				
Career Technical Education	0	30,000,000					
Technology Items	0	1,300,000					
Open Educational Resources		3,000,000					
Cal PASS	1,000,000						
Basic Skills (06-07 funds: available one-time)	included in 06-07						
ONE-TIME VETO SET-ASIDE	5,500,000						
One-time Prop 98 Funds Subtotal	58,668,000	274,300,000	63,000,000				
Miscellaneous (Non-program) Items							
Mandate reimbursements (see above)							
Fiscal Crisis Management Assistance Team (FCMAT)	570,000	570,000	508,000				
STRS Payments for CCC Employees	87,812,000	88,128,000	88,128,000				
Lease-Purchase Bond Payments	58,328,000	68,122,000	68,122,000				
Lottery	167,535,000	167,535,000	167,535,000				
Total State-Determined Funding	6,775,438,000	7,800,514,364	6,845,048,000				
Funded FTES	1,171,258	1,212,252	1,182,971				
Prop 98 (Local) Ongoing Funding per FTES	5,466	5,941	5,459				
Prop 98 (Local) One-Time Funding per FTES	50	226	53				
Funding per FTES	\$ 5,785	\$ 6,435	\$ 5,786				


**COMMUNITY COLLEGE LEAGUE
OF CALIFORNIA**

Item	2007-08 BUDGET	2008-09 System Budget Request	2008-09 Governor's Proposed Budget (after workload increases and across the board reduction)	Change from 07- 08 Enacted Budget to 08-09 Gov Proposed Budget	Percentage change from 07-08 Enacted Budget
General Apportionment					
Base Apportionment (incl: GF, P-Tax. Fee)	5,423,341,000	5,732,549,000	5,682,549,000		
2007-08 Reduction due to unused growth	-80,000,000				
Student fee reduction (to \$20 full-year)	33,245,000				
PROPOSED SPECIAL SESSION MID-YEAR REDUCTION	(40,000,000)				
	5,336,586,000	5,732,549,000	5,682,549,000		
Cost-of-living adjustment (categorical COLA incl below)	248,431,000	177,996,000	0		
Growth for Apportionments	97,532,000	200,639,000	60,118,000		
Apportionment increase for remediation/exit exam	-	-	-		
Equalization	-	-	-		
Career Development & College Preparation	-	30,000,000	-		
Realignment of nursing item (technical issue)	-	-	-		
Total General Apportionment	5,682,549,000	6,141,184,000	5,742,667,000	60,118,000	1.06%
Categorical Programs					
Academic Senate for the Community Colleges	467,000	503,000	416,000	(51,000)	-10.92%
Accreditation Assistance Team	-	2,000,000	-		
Apprenticeship	15,229,000	15,229,000	14,240,000	(989,000)	-6.49%
Basic Skills	33,100,000	85,286,000	29,494,000	(3,606,000)	-10.89%
Cal PASS	-	2,000,000	-		
Career Technical Education	20,000,000	68,000,000	17,821,000	(2,179,000)	-10.90%
Child Care Tax Bailout	6,836,000	7,288,000	6,392,000	(444,000)	-6.50%
Disabled Students Programs and Services	115,011,000	122,889,364	110,769,000	(4,242,000)	-3.69%
Economic Development	46,790,000	46,790,000	41,692,000	(5,098,000)	-10.90%
EOPS	106,786,000	114,039,000	102,849,000	(3,937,000)	-3.69%
CARE	15,505,000	16,569,000	14,934,000	(571,000)	-3.68%
Equal Employment Opportunity	1,747,000	1,747,000	1,557,000	(190,000)	-10.88%
Foster Care Education Program	5,254,000	5,601,000	4,682,000	(572,000)	-10.89%
Fund for Student Success	6,158,000	8,158,000	5,487,000	(671,000)	-10.90%
Full-time Faculty: Increase Positions	-	45,000,000	-		
Matriculation	101,803,000	145,827,000	98,049,000	(3,754,000)	-3.69%
Nursing	22,100,000	22,100,000	19,692,000	(2,408,000)	-10.90%
Part-Time Faculty Compensation	50,828,000	100,828,000	45,290,000	(5,538,000)	-10.90%
Part-Time Faculty Health Insurance	1,000,000	16,000,000	891,000	(109,000)	-10.90%
Part-Time Faculty Office Hours	7,172,000	14,172,000	6,391,000	(781,000)	-10.89%
Physical Plant and Instructional Support	27,345,000	27,345,000	24,366,000	(2,979,000)	-10.89%
Professional Development	-	10,000,000	-		
School to College Bridge Program	-	9,750,000	-		
Special Services for CalWORKs Recipients	43,580,000	46,958,000	38,832,000	(4,748,000)	-10.89%
Student Financial Aid Administration	51,640,000	58,321,000	45,044,000	(6,596,000)	-12.77%
Student Senate	-	300,000	-		
Telecommunications / Technology Svcs / C.V. U	26,197,000	33,547,000	23,343,000	(2,854,000)	-10.89%
Transfer Education and Articulation	1,424,000	12,424,000	1,269,000	(155,000)	-10.88%
CAHSEE	10,000,000		10,000,000		
Total Categorical Funds	715,972,000	1,036,671,364	663,500,000	-52,472,000	-7.33%
Ongoing Funds Subtotal	6,398,521,000	7,177,855,364	6,406,167,000	7,646,000	0.12%
One-Time Funds (Prop. 98 Reversion & Settle-up)					
Physical Plant & Instructional Support	8,084,000	200,000,000	-		
Career Technical Education SB 1133	32,000,000		32,000,000		
Nursing Equipment / Allied Health Equipment	8,084,000				
Nursing Program Simulators	4,000,000	-			
Mandate reimbursements	0	40,000,000	-		
Career Technical Education	0	30,000,000			
Technology Items	0	1,300,000	-		
Open Educational Resources		3,000,000			
Cal PASS	1,000,000				
Basic Skills (06-07 funds; available one-time)	included in 06-07				
ONE-TIME VETO SET-ASIDE	5,500,000				
One-time Prop 98 Funds Subtotal	58,668,000	274,300,000	32,000,000		
Miscellaneous (Non-program) Items					
Mandate reimbursements	4,004,000	24,004,000	4,004,000		
Fiscal Crisis Management Assistance Team (FCMAT)	570,000	570,000	508,000		
STRS Payments for CCC Employees	87,812,000	88,128,000	88,128,000		
Lease-Purchase Bond Payments	58,328,000	68,122,000	68,122,000		
Lottery	167,535,000	167,535,000	167,535,000		
Total State-Determined Funding	6,775,438,000	7,800,514,364	6,766,464,000		
Funded FTES	1,171,258	1,212,252	1,182,971		
Prop 98 (Local) Ongoing Funding per FTES	5,463	5,921	5,415		
Prop 98 (Local) One-Time Funding per FTES	50	226	27		
Funding per FTES	\$ 5,785	\$ 6,435	\$ 5,720		

**GENERAL FUND 11 & 12 COMBINED
SPREADSHEET**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Palomar Community College District																	
2	General Fund Combined																	
3	10/7/2008																	
4			Unaudited	Unaudited	Unaudited	Unaudited		Unaudited		Unaudited								
5			2007-08	2007-08	2007-08	2007-08		2007-08		2007-08		2008-09	2008-09	2008-09		2008-09		2008-09
6	Account	Description	Unrestricted	Designated	Total Fund 11	Fund 12 Restricted	Total Fund (11+12)	Unrestricted	Designated	Total Fund 11	Fund 12 Restricted	Total Fund (11+12)	Unrestricted	Designated	Total Fund 11	Fund 12 Restricted	Total Fund (11+12)	
7	Beginning Fund Balance		Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
8			8,642,891	4,328,118	12,971,009	4,889,509	17,860,518	5,655,955	1,641,543	7,297,498	7,198,795	14,496,293						
9	REVENUE																	
10	810000	Federal Revenues	-	-	-	3,846,017	3,846,017	-	-	-	4,544,097	4,544,097						
11	860000	State Revenues	34,444,193	393,860	34,838,053	12,531,875	47,369,928	35,054,560	380,000	35,434,560	13,542,836	48,977,396						
12	880000	Local Revenues	62,604,966	1,158,014	63,762,980	6,807,432	70,570,412	63,288,640	771,718	64,060,358	9,114,919	73,175,277						
13	890000	Other Sources	2,801,226	80,105	2,881,331	76,807	2,958,138	1,800,000	60,000	1,860,000	72,822	1,932,822						
14																		
15	Revenue Grand Total		99,850,385	1,631,979	101,482,364	23,262,131	124,744,495	100,143,200	1,211,718	101,354,918	27,274,674	128,629,592						
16																		
17	EXPENSE																	
18	100000	Academic Salaries	47,531,578	7,348	47,538,926	2,686,235	50,225,161	46,164,392	-	46,164,392	2,488,804	48,653,196						
19	200000	Non Acad Salaries	23,452,731	321,620	23,774,351	7,213,893	30,988,244	23,062,895	382,474	23,445,369	7,473,415	30,918,784						
20	300000	Employee Benefits	20,576,089	97,195	20,673,284	2,825,605	23,498,889	21,105,622	149,755	21,255,377	3,299,998	24,555,375						
21	400000	Supplies & Materials	821,841	587,340	1,409,181	827,669	2,236,850	647,990	563,682	1,211,672	917,103	2,128,775						
22	500000	Other Oper Exp	8,957,341	274,852	9,232,193	5,391,410	14,623,603	7,647,256	661,470	8,308,726	9,829,856	18,138,582						
23	600000	Capital Outlay	813,391	206,353	1,019,744	1,396,045	2,415,789	42,994	140,818	183,812	1,441,826	1,625,638						
24	700000	Other Outgoing	684,350	2,823,846	3,508,196	611,988	4,120,184	696,212	-	696,212	2,349,287	3,045,499						
25		COLA						565,854		565,854		565,854						
26		Growth Obligation						727,211		727,211		727,211						
27	Expense Grand Total		102,837,321	4,318,554	107,155,875	20,952,845	128,108,720	100,660,426	1,898,199	102,558,625	27,800,289	130,358,914						
28																		
29	Net Change to Fund Balance (Revenue less Expense)		(2,986,936)	(2,686,575)	(5,673,511)	2,309,286	(3,364,225)	(517,226)	(686,481)	(1,203,707)	(525,615)	(1,729,322)						
30																		
31	Ending Fund Balance		5,655,955	1,641,543	7,297,498	7,198,795	14,496,293	5,138,729	955,062	6,093,791	6,673,180	12,766,971						
32																		
33	Components of Ending Fund Balance																	
34	5% General Fund Reserve		5,000,000	-	5,000,000	-	5,000,000	5,000,000	-	5,000,000	-	5,000,000						
35	799010	Contingency to Spread	-	1,641,543	1,641,543	7,198,795	8,840,338	-	955,062	955,062	6,673,180	7,628,242						
36		Rolled PO's	200,294		200,294		200,294											
37		Other Reserves	455,661		455,661		455,661	138,729		138,729		138,729						
38	Ending Fund Balance		5,655,955	1,641,543	7,297,498	7,198,795	14,496,293	5,138,729	955,062	6,093,791	6,673,180	12,766,971						

FUND 10 GENERAL FUND
(Fund 11 Unrestricted & Fund 12 Restricted Combined)

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
BYTFNDPG
BUDGET COMPARE
MG-FUND-10

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: GENERAL FUND 10 General Fund 10
Class: #N/A #N/A

Report Request:
Layout:
Scope Name:

Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
111000	INSTRUCTIONAL SAL, CONTRACT	-	22,295,341.66	-
111010	INSTRUCTIONAL SALARY, CONTRACT	22,062,991.18	-	22,361,588.00
	11's Instr Salaries - Contract	22,062,991.18	22,295,341.66	22,361,588.00
121000	ED ADMINISTRATOR, CONTRACT	-	647,032.67	-
121010	ED ADMINISTRATOR, CONTRACT	647,035.00	-	650,008.00
121100	SUPRT/PRESIDENT, CONTRACT	-	224,863.19	-
121110	SUPRT/PRESIDENT, CONTRACT	224,864.00	-	221,556.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,760.88	-
121310	PRESIDENT'S AUTO ALLOWANCE	8,761.00	-	7,646.00
122100	COUNSELORS, CONTRACT	-	2,487,951.73	-
122110	COUNSELORS, CONTRACT	2,529,179.24	-	2,381,707.00
123100	DEAN, ACADEMIC CONTRACT	-	879,016.49	-
123110	DEAN, ACADEMIC CONTRACT	879,020.00	-	848,999.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,484,238.56	-
123210	DEPARTMENT CHAIR, CONTRACT	1,484,254.00	-	1,584,422.00
123400	DIRECTR/COORDINAT,ACA CONT	-	2,356,821.40	-
123410	DIRECTOR/COORDINATOR, ACA CONT	2,364,909.00	-	537,459.00
123500	PALOMAR FACULTY FEDERATION	-	155,781.34	-
123510	PALOMAR FACULTY FEDERATION	155,782.00	-	200,716.00
123610	DIRECTOR/COORDINATOR, AA CONT	-	-	1,838,292.00
123710	DIRECTOR/COORDINATOR, CAST	-	-	35,391.00
125000	LIBRARIANS, CONTRACT	-	385,722.52	-
125010	LIBRARIANS, CONTRACT	385,723.00	-	537,601.00
126000	NONINST ACA CONTRCT, OTHER	-	43,181.19	-
126010	NONINST ACA CONTRCT, OTHER	43,182.00	-	41,733.00
	12's Non-Instr Salaries - Contract	8,722,709.24	8,673,369.97	8,885,530.00
130010	INSTR SALARIES - OTHER	16,570,856.00	-	15,830,039.00
131100	ASSIGN TIME HRLY REPLACEMT	-	656,336.74	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	11,061,507.67	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	387.00	-
133200	INST ACA HOURLY SUBSTITUTE	-	123,401.12	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	2,078,087.17	-
134000	LOAD BANKING (FISCAL USE)	-	(34,551.79)	-
135300	OVERLOAD, CONTRACT INSTRUC	-	2,061,703.84	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	47,745.93	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,094,777.23	-
136100	REPLACE ACA INSTR CONTRACT	-	13,821.85	-
136200	REPLACE SABBATICL, ACAHRLY	-	239,241.41	-
136300	REPLACE SABBATICL, ACACONTR	-	4,669.47	-
136400	LOADBANK REPL, ADJUNCT	-	101,481.46	-
137200	SERVICE PROVIDER ACA INSTR	-	20,282.39	-
137400	SERVICE PROVIDER ED SERVIC	-	15,660.18	-
138100	STIPEND, CONTRACT INSTRUCT	-	17,299.55	-
138200	STIPEND, HOURLY ACADEMIC	-	6,699.16	-
	13's Instr Salaries - Other	16,570,856.00	17,508,550.38	15,830,039.00
140010	NON-INSTR SALARIES - OTHER	1,806,423.94	-	1,576,038.90
141100	COUNSELOR, HOURLY	-	254,387.62	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	7,752.95	-
143100	LIBRARIANS, HOURLY	-	333,803.14	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	700,631.40	-
145100	OVERLOAD, SUMMER NON-INST	-	193,590.49	-
146100	REPL SABBATICL, HRLYNONINST	-	628.93	-
146500	REPLACE SAL COUNSLR, HRLY	-	1,191.02	-
146600	REPLC COUNSLR SUMMR HRLY	-	156,109.78	-
147100	SERVIC PROVIDR NONINST ACA	-	33,470.24	-
148000	NONINSTR ACA HOURLY, OTHER	-	66,333.68	-
	14's Non-Instr Salaries - Other	1,806,423.94	1,747,899.25	1,576,038.90
	Academic Salaries Subtotal	49,162,980.36	50,225,161.26	48,653,195.90
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	191,448.85	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	191,449.00	-	443,872.00
212100	SUPERVISOR, CAST	-	4,847,727.47	-
212110	SUPERVISOR, CAST	5,028,607.86	-	2,042,393.00
212200	CLASSIFIED REGULAR SALARY	-	19,218,247.91	-
212210	CLASSIFIED REGULAR SALARY	19,610,310.25	-	20,056,098.76

Palomar College BUDGET REPORT Comparing Fiscal Years 2008 and 2009				
Project Grant : #N/A	#N/A		Report Request:	Run Oct 07, 2008
Deptid: #N/A	#N/A		Layout:	BYTFNDPG
Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Fund Code: GENERAL FUND 10	General Fund 10			MG-FUND-10
Class: #N/A	#N/A			
Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
212300	CLASSIFIED HEALTH PROFESSL	-	140,786 00	-
212310	CLASSIFIED HEALTH PROFESSIONAL	173,332 00	-	193,521 00
212410	GOVERNING BOARD	-	-	30,240 00
212610	NON-INSTRUCTNL ADMINISTRATORS	-	-	2,741,121 00
219900	CONTRACT NEGOTIATIONS NON-INST	-	500,000.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	500,000 00	-	-
21's	Non-Inst Salaries - Reg	25,503,699.11	24,898,210.23	25,507,245.76
221000	INST AIDE CONTRACT, DIRECT INST	-	1,039,683.22	-
221010	INST AIDE CONTRACT, DIRECT INST	1,044,722 00	-	1,087,082 00
222000	INST AIDE CONTRACT, NOT DIRECT	-	469,783 57	-
222010	INST AIDE CONTRACT, NOT DIRECT	469,789 00	-	485,810 00
22's	Inst Aides - Reg	1,514,511.00	1,509,466.79	1,572,892.00
230010	NON ACADEMIC SALARIES - OTHER	4,450,270 26	-	3,321,012.50
231100	HOURLY CLASSIFIED, TEMP	-	929,774 53	-
231300	HOURLY TUTORS	-	65,024 99	-
231400	HRLY ADMINISTRATOR NON INST	-	24,991.04	-
231500	HRLY HEALTH PROFESSIONAL	-	88,015.45	-
232100	OVERTIME CLASSIFID SALARIED	-	200,426.47	-
232200	OVERTIME SUPERVISR SALRIED	-	20,554.69	-
233100	REPLACE CLASSIFIED SALARYD	-	37,355.56	-
234100	SERVICE PROVIDER CLASSIFIED	-	142,158.75	-
234200	SERVICE PROVIDER COMM ED	-	850.00	-
234300	SERVICE PROVIDER CONTR ED	-	220,715.19	-
234400	SERVICE PROVIDER STUDENT	-	13,256.21	-
235100	STUDENT EMPLOYEE	-	1,962,869.52	-
235200	STUDENT TUTORS	-	52,149 07	-
235400	STUDENT WORK STUDY	-	194,151 72	-
23's	Non-Academic Salaries - Other	4,450,270.26	3,952,293.19	3,321,012.50
240010	INSTR AIDES - OTHER	649,784 42	-	517,634.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	489,363.79	-
241200	OT, INST AIDE CONT DIRECT INST	-	11,953.06	-
242100	HRLY INSTAIDE, NOT DIRECTINST	-	32,024.57	-
245100	STUDENT INSTR AIDE, DIRECT	-	94,931.86	-
24's	Inst Aides - Other	649,784.42	628,273.28	517,634.00
	Non Acad Salaries Subtotal	32,118,264.79	30,988,243.49	30,918,784.26
310010	STRS	3,430,728 92	-	3,466,811.37
311101	STRS ACADEMIC INSTRUCTORS	-	2,815,922 35	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	599,526 70	-
311301	STRS OTHERACA NONINSTRUCT	-	112,257.11	-
312102	STRS CLASSIFIED	-	5,365 67	-
312202	STRS NON-INSTR ADMIN/SUPR	-	3,818 68	-
312302	STRS INSTR AIDE DIRECT INSTR	-	623.72	-
312402	STRS INSTR AIDE NOTDIRECT INST	-	3,558.09	-
31's	STRS	3,430,728.92	3,541,072.32	3,466,811.37
320010	PERS	2,514,289.73	-	2,609,987 97
321101	PERS ACADEMIC INSTRUCTORS	-	18,735.86	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	123,079.20	-
321301	PERS OTHERACA NONINSTRUCT	-	3,533.71	-
322102	PERS CLASSIFIED	-	1,769,945.27	-
322202	PERS NON-INSTR ADMIN/SUPR	-	463,348.67	-
322302	PERS INSTR AIDE DIRECT INSTR	-	85,617.76	-
322402	PERS INST AIDE NOTDIRECT INS	-	34,719.57	-
32's	PERS	2,514,289.73	2,498,980.04	2,609,987.97
330010	FICA & MEDICARE (OASDI)	2,715,755 93	-	2,916,445.16
331101	FICA ACADEMIC INSTRUCTORS	-	55,772 10	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	69,733 59	-
331301	FICA OTHERACA NONINSTRUCT	-	5,640 47	-
332102	FICA CLASSIFIED	-	1,202,077 08	-
332202	FICA NON-INSTR ADMIN/SUPR	-	301,370.49	-
332302	FICA INSTR AIDE DIRECT INSTR	-	69,909.56	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	23,163.87	-
335101	MEDCA ACADEM INSTRUCTORS	-	476,873.82	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	94,950.73	-
335301	MEDCA OTH ACA NONINSTRUCT	-	24,785.34	-

Palomar College
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2008 and 2009

Run Oct 07, 2008
BYTFNDPG
BUDGET COMPARE
MG-FUND-10

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: GENERAL FUND 10 General Fund 10
Class: #N/A #N/A

Report Request:
Layout:
Scope Name:

Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
336102	MEDCA CLASSIFIED	-	307,285.86	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	73,421.60	-
336302	MEDCA INST AIDE DIRECT INSTR	-	22,433.06	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,260.68	-
	33's FICA & Medicare (OASDI)	2,715,755.93	2,734,678.25	2,916,445.16
340010	HEALTH & WELFARE	13,381,743.95	-	13,873,899.28
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,614,643.42	-
340120	MEDIC ACADEMIC ADJUNCT	-	59,050.01	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	2,683.47	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	822,995.07	-
340252	MEDICAL CLASSIFIED	-	3,433,689.36	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	633,147.70	-
340352	MEDIC INSTR AIDE DIRECT INST	-	176,875.58	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	81,344.87	-
341101	DENT ACADEMIC INSTRUCTORS	-	241,836.32	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	77,807.90	-
341252	DENTAL CLASSIFIED	-	321,619.52	-
341302	DENT NON-INSTR ADMIN/SUPR	-	60,844.78	-
341352	DENT INSTR AIDE DIRECT INSTR	-	16,765.28	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,786.44	-
342101	VISION ACADEMIC INSTRUCTOR	-	61,505.22	-
342151	VISION EDUCATIONL ADMIN/SUP	-	19,435.37	-
342252	VISION CLASSIFIED	-	87,148.43	-
342302	VISION NON-INSTR ADMIN/SUP	-	15,683.04	-
342352	VISION INSTR AIDE DIRECT INST	-	4,485.55	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,073.25	-
343101	LIFE ACADEMIC INSTRUCTORS	-	28,964.17	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	9,118.55	-
343252	LIFE CLASSIFIED	-	40,544.06	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	7,309.94	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	2,108.64	-
343402	LIFE INST AIDE NOT DIRECT INS	-	961.83	-
343503	LIFE EDU ADMIN/SUPR RETIREE	-	392.00	-
344101	LTD ACADEMIC INSTRUCTORS	-	84,612.54	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	29,961.81	-
344252	LTD (DISABILITY) CLASSIFIED	-	66,722.20	-
344302	LTD NON-INSTR ADMIN/SUPR	-	17,517.96	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,378.86	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,414.16	-
345101	LTC ACADEMIC INSTRUCTORS	-	10,106.88	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	3,180.42	-
345252	LONG TERM CARE CLASSIFIED	-	14,222.52	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,566.19	-
345352	LTC INSTR AIDE DIRECT INSTR	-	734.04	-
345402	LTC INST AIDE NOT DIRECT INST	-	339.23	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,578,538.06	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,723,941.03	-
	34's Health & Welfare	13,381,743.95	12,368,055.67	13,873,899.28
350010	STATE UNEMP INSURANCE	85,536.50	-	235,365.06
351101	UNEMP ACADEMIC INSTRUCTOR	-	46,636.52	-
351201	UNEMP EDUCATIONL ADMIN/SUP	-	10,169.44	-
351301	UNEMP OTH ACA NONINSTRUCT	-	2,079.48	-
352102	UNEMPLOYMENT CLASSIFIED	-	23,988.68	-
352202	UNEMP NON-INSTR ADMIN/SUP	-	5,737.70	-
352302	UNEMP INSTR AIDE DIRECT INST	-	1,841.23	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	579.28	-
353102	UNEMP STUDENT	-	251.72	-
	35's State Unempl Insurance	85,536.50	91,284.05	235,365.06
360010	WORKER'S COMP	1,181,984.85	-	1,178,049.94
361101	WC ACADEMIC INSTRUCTORS	-	593,323.42	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	129,169.25	-
361301	WC OTHER ACA NON INSTRUCT	-	26,445.59	-
362102	WC CLASSIFIED	-	316,131.99	-
362202	WC NON-INSTR ADMIN/SUPERV	-	76,029.88	-
362302	WC INSTR AIDE DIRECT INSTR	-	23,116.99	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
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BUDGET COMPARE
MG-FUND-10

Project Grant :#N/A
Deptid: #N/A
Program Code: #N/A
Fund Code: GENERAL FUND 10
Class: #N/A

Report Request:
Layout:
Scope Name:

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
362402	WC INSTR AIDE NOTDIRECT INST	-	7,492.72	-
363102	WC STUDENT	-	34,583.30	-
	36's Workers' Comp	1,181,984.85	1,206,293.14	1,178,049.94
370010	APPLE	158,756.85	-	184,566.06
371101	APPLE ACADEMIC INSTRUCTOR	-	92,505.83	-
371301	APPLE OTH ACA NONINSTRUCT	-	7,018.90	-
372102	APPLE CLASSIFIED	-	40,162.18	-
372202	APPLE NON-INSTR ADMN/SUPR	-	624.77	-
372302	APPLE INST AIDE DIRECT INSTR	-	10,198.87	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,956.34	-
	37's APPLE	158,756.85	152,466.89	184,566.06
390010	OTHER BENEFITS	989,316.00	-	90,250.00
391400	SUPPLEMNT EARLY RETIRE PR	-	588,800.18	-
394101	ACA BENEFITS TO SPREAD	-	(83,238.82)	-
395201	ACCRUED VACATN ACA NONINS	-	398,987.19	-
398000	TB TESTS FOR EMPLOYEES	-	1,510.00	-
	39's Other Benefits	989,316.00	906,058.55	90,250.00
	Employee Benefits Subtotal	24,458,112.73	23,498,888.91	24,555,374.84
400010	SUPPLIES & MATERIALS	2,303,205.67	-	2,128,774.76
411000	SOFTWARE LESS THAN \$5,000	-	249,569.72	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	26,206.35	-
422000	SUBSCRIPTIONS, PERIODICALS	-	17,571.58	-
423000	BOOKSTORE TEXTBOOKS	-	691.37	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	851,319.61	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,214.18	-
432000	INSTRUCTIONAL TESTS	-	10,032.91	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	1,060,457.85	-
441100	SUPPLIES, INSTITUTIONAL	-	24,818.80	-
441300	SUPPLIES, FOOD SERVICES	-	417.47	-
442000	COST OF FOOD, FOOD SERVICE	-	1,203.74	-
443100	FREIGHT IN	-	585.50	-
443200	FREIGHT OUT	-	2,833.79	-
444000	GRADUATION GOWNS	-	(513.74)	-
445000	SALES AND USE TAX	-	644.89	-
446000	SHIPPING/HANDLING CHARGES	-	284.88	-
447100	ABATEMENT/WAREHSE STORES	-	(10,488.39)	-
	Supplies & Materials Subtotal	2,303,205.67	2,236,850.51	2,128,774.76
500010	OTHER OPER EXP	16,452,864.38	-	18,839,770.10
511000	AUDIT	-	76,213.60	-
515100	INTERNET ACCESS	-	920.38	-
515200	JPA SELF-INSURANCE ADMIN	-	58.07	-
515300	SOFTWARE LICENSING FEES	-	633,385.67	-
525100	MEMBERSHIP, DISTRICT	-	136,721.42	-
525200	MEMBERSHIP, EMPLOYEE	-	13,307.15	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	626,853.73	-
535300	INS DEDUCTIBLE,GENL LIAB INS	-	3,860.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	73,782.67	-
545100	ADVERTISEMENTS REQ BY LAW	-	71,945.67	-
545200	LAWYERS' FEES	-	87,873.57	-
545300	LEGAL JUDGEMENTS	-	135,696.19	-
551100	ATHLETIC OFFICIALS FEES	-	34,242.86	-
551200	CLASSROOM SPEAKERS	-	5,705.00	-
551300	INDEPENDENT CONTRACTOR	-	1,074,038.40	-
551600	WARRANT RECONCILIATION	-	4,684.77	-
551900	OTH PERSONAL&CONSULT SVC	-	4,053,035.27	-
555100	POSTAGE	-	848,000.12	-
560900	DISTRICT VEHICLE USE	-	22,952.11	-
561000	RENT & LEASE, EQUIPMENT	-	90,877.16	-
562000	RENTS & LEASES, LAND/BLDGS	-	694,560.64	-
562100	RENTAL OF FIELDS	-	10,825.00	-
563000	RENTAL OF TRANSPORTATION	-	67,667.09	-
564000	RENTAL OF FILMS	-	18,763.42	-
565100	MAINTENANCE AGREEMT,EQUIP	-	419,350.30	-

Palomar College
BUDGET REPORT
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BUDGET COMPARE
MG-FUND-10

Project Grant :#N/A
Deptid: #N/A
Program Code: #N/A
Fund Code: GENERAL FUND 10
Class: #N/A

#N/A
#N/A
#N/A
General Fund 10
#N/A

Report Request:
Layout:
Scope Name:

Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
565200	MAINTENCE AGREE,SOFTWARE	-	422,609.08	-
565300	REPAIRS&MAINT NONINST EQUIP	-	81,977.22	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	41,005.89	-
565500	REPAIRS&MAINTENANCE BLDGS	-	338,891.98	-
565550	MAINTENANCE, GROUNDS	-	3,358.56	-
565600	TENANT IMPROVEMENTS	-	900.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	79,637.75	-
575110	TRAVEL, STATE COMMISSION	-	1,366.31	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	128,585.60	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	83,183.04	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	165,915.90	-
575300	TRAVEL, STUDENT	-	166,534.43	-
575310	TRAVEL WITH STUDENT	-	113,728.64	-
575400	TRAVEL, NON EMPLOYEE	-	25,792.92	-
575500	ATHLETIC ENTRY FEES	-	23,721.50	-
575600	ORIENTATION EXPENSES	-	277.34	-
575700	STAFF DEVELOPMNT AT PALOMR	-	72,317.89	-
575800	FOOD FOR MEETINGS	-	210,807.06	-
580100	ELECTRICITY	-	1,578,897.09	-
580150	FUEL, GAS	-	379,922.68	-
580200	GASOLINE AND OIL	-	36,200.27	-
580250	JANITORIAL SERVICES	-	5,402.90	-
580300	LAUNDRY/DRY CLEANING	-	17,993.75	-
580350	PEST CONTROL	-	3,796.96	-
580400	SEWAGE	-	81,508.46	-
580450	TELEPHONE	-	219,955.48	-
580500	TELEPHONE CONNECTIONS	-	22,788.22	-
580550	WASTE DISPOSAL	-	86,916.97	-
580600	WASTE DISPOSAL,HAZARDOUS	-	83,581.44	-
580650	WATER	-	141,765.09	-
585100	ADMINISTRATIVE EXPENSE	-	118,247.98	-
585110	UPWARD BOUND STUDENT EXPENSE	-	47,650.02	-
585150	ADVERTISE NOT REQ BY LAW	-	188,692.31	-
585200	BAD DEBT EXPENSE	-	(39.17)	-
585250	BANK CHARGES	-	4,300.00	-
585260	BANK CREDIT CARD EXPENSE	-	189,755.22	-
585300	COST OF SALES	-	10,081.51	-
585350	DAMAGE/PERSONL PROPERTY	-	370.00	-
585400	DISALLOWED FIN AID GRANTS	-	(3,344.69)	-
585450	FILM PROCESSING	-	37,394.95	-
585500	FINGERPRINTING	-	1,228.00	-
585610	TRAN COSTS	-	341.00	-
585750	PRINTING	-	941,651.53	-
585850	PUBLISHING EXPENSE	-	42,812.15	-
585900	ROYALTY EXPENSE	-	21,234.43	-
585910	LICENSING FEE	-	45,331.23	-
590010	ABATEMENT BUDGET POOL	(764,830.00)	-	(803,500.00)
590100	FACILITIES SERVICES ABATEMENT	-	(33,575.56)	-
590200	INFORMATION SERVICES ABATEMENT	-	(8,812.53)	-
590300	MAIL SERVICES ABATEMENT	-	(423,419.79)	-
590400	PRINT SERVICES ABATEMENT	-	(384,283.63)	-
	Other Oper Exp Subtotal	15,688,034.38	14,620,275.64	18,036,270.10
580010	INDIRECT COSTS BUDGET POOL	20,346.18	-	102,312.00
585550	INDIRECT COSTS	-	3,327.35	-
	Indirect Costs Subtotal	20,346.18	3,327.35	102,312.00
600010	CAPITAL OUTLAY	3,185,953.87	-	1,625,638.14
612000	SITE IMPROVEMENT	-	49,542.60	-
612100	GROUNDS IMPROVEMENT	-	48,297.89	-
612200	PARKING IMPROVEMENT	-	104,606.31	-
621000	BUILDING ADDITIONS	-	104.87	-
622000	BUILDING BUILT IN FIXTURES	-	5,750.26	-
623100	ARCHITECTURL&ENGINEER FEE	-	42,663.87	-
623200	BLUEPRINTS&INSPECTION SVCS	-	488.27	-

Palomar College
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Run Oct 07, 2008
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 BUDGET COMPARE
 MG-FUND-10

Project Grant :#N/A #N/A
 Deptid: #N/A #N/A
 Program Code: #N/A #N/A
 Fund Code: GENERAL FUND 10 General Fund 10
 Class: #N/A #N/A

Report Request:
 Layout:
 Scope Name:

Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
623300	PERMITS AND FEES	-	551.68	-
624000	BUILDING PURCHASE	-	9,731.98	-
631000	LIBRARY BOOKS	-	72,050.63	-
632000	LIBRARY MAGAZINE&PERIODICL	-	45,607.93	-
633000	LIBRARY NONPRINT MEDIA	-	81,392.11	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	447,348.76	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	17,844.78	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	259,665.79	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	690,921.82	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	7,255.26	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	421,806.49	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	54,196.39	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	33,865.32	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	22,095.78	-
	Capital Outlay Subtotal	3,185,953.87	2,415,788.79	1,625,638.14
721000	INTRAFUND TRANS OUT WITHIN	-	2,958,137.76	-
721010	INTRAFUND TRANS OUT WITHIN	2,958,140.00	-	1,863,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	546,519.98	-
731010	INTERFUND TRANS OUT BETWEEN	574,912.00	-	573,212.00
751000	STUDENT GRANTS	-	117,929.21	-
751010	STUDENT GRANTS	137,339.00	-	81,001.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	357,733.52	-
762010	STUDT BOOK&SUPLY PAYMENTS	359,738.00	-	338,500.00
763000	STUDENT TRANSPORTATION	-	43,777.00	-
763010	STUDENT TRANSPORTATION	43,817.00	-	39,694.00
765000	STUDENT LOANS	-	(82.08)	-
766010	STU MEAL TICKET-FOOD SVCS	-	-	4,000.00
767000	STUDENT PIC CARD	-	14,025.00	-
767010	STUDENT PIC CARD	14,040.00	-	14,500.00
769000	STUDENT OTHER EXPENSES	-	82,143.37	-
769010	STUDENT OTHER EXPENSES	85,135.00	-	71,592.00
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	833,344.00	-	138,729.00
793010	CONTINGENCY, COLA	-	-	565,854.00
798010	CONTINGENCY,GROWTH OBLIGATION	-	-	727,211.00
799010	CONTINGENCY HOLDING ACCOUNT	6,512,897.02	-	7,683,029.00
	Other Outgoing Subtotal	16,519,362.02	4,120,183.76	17,100,322.00
	Expense Grand Total	143,456,260.00	128,108,719.71	143,120,672.00
812130	HEA FED WORK STUDY	221,824.00	(194,151.72)	188,170.00
812220	HEA TRIO	283,552.00	(286,027.65)	298,438.00
812221	HEA TRIO/SSS PRIOR YEAR	85,292.00	-	82,816.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	226,600.00	(210,890.73)	226,600.00
812226	HEA TRIO EOC PRIOR YEAR	67,466.00	-	83,175.00
812240	HEA TRIO UPWARD BOUND	250,000.00	(250,863.23)	250,000.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	54,516.00	-	53,653.00
812250	HEA GEAR UP	1,900,865.00	(2,108,311.15)	1,900,865.00
812251	HEA GEAR UP PRIOR YEAR	816,374.00	-	608,928.00
814100	TANF (FEDERAL)	57,000.00	(55,733.93)	54,150.00
815190	PELL GRANT ADMIN ALLOWANC	13,911.00	(15,834.98)	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	36,166.00	(61,393.92)	12,000.00
816100	VETERAN'S EDUCATION	7,113.00	(5,232.82)	6,880.00
817100	VOCTNL/APPLIED TECH ED ACT	611,577.00	(560,445.66)	768,110.00
817110	VTEA PRIOR YEAR	-	(19,665.04)	-
819800	OTHER FEDERAL REVENUES	80,804.00	(77,466.47)	3,312.00
819999	BEGINNING BALANCE, FEDERAL	6,724.00	-	66,644.00
	81's Federal Revenues Subtotal	4,719,784.00	(3,846,017.30)	4,610,741.00
861100	APPRENTICESHIP APPORTIONM	1,420,863.00	(1,420,863.00)	1,430,525.00
861110	APPRENTICESHIP PRIOR YEAR	-	(98,261.00)	-
861200	STATE GENERAL APPORTIONMT	29,963,183.00	(31,422,191.00)	32,143,954.00
861210	GENERL APPORTNMT PRIOR YR	-	(79,715.00)	-
861450	PART TIME FACULTY APPORT	838,297.00	(838,297.00)	838,297.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2008 and 2009				
Project Grant :#N/A	#N/A		Report Request:	Run Oct 07, 2008
Deptid: #N/A	#N/A		Layout:	BYTFNDPG
Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Fund Code: GENERAL FUND 10	General Fund 10			MG-FUND-10
Class: #N/A	#N/A			
Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
861500	2% BFAP ADMIN	41,784.00	(41,784.00)	41,784.00
861600	BASIC SKILLS	417,872.00	(417,872.00)	-
861610	BASIC SKILLS PRIOR YEAR	(45,302.00)	45,302.00	-
862150	EOPS	1,308,994.00	(1,308,563.52)	1,242,773.00
862200	DSPS	1,450,005.00	(1,267,124.46)	984,182.00
862210	DSPS PRIOR YEAR	-	(76,732.31)	-
862250	CALWORKS	340,714.00	(332,321.92)	320,540.00
862251	CALWORKS PRIOR YEAR	-	17,623.01	-
862400	OTH GEN CATEGORICL PROGMS	55,000.00	(54,237.14)	686.00
862450	BFAP	514,708.00	(514,708.00)	503,702.00
862451	BFAP CARRYOVER	-	-	34,241.00
862500	CARE	145,042.00	(144,922.62)	137,790.00
862650	FACULTY/STAFF DIVERSITY	20,692.00	(21,128.00)	-
862700	INSTR EQUIP/LIBRY MATERIALS	211,922.00	(211,922.00)	209,466.00
862701	INSTR EQUIP/LIBRY MATERIALS 1X	115,353.00	(115,353.00)	-
862750	MATRICULATION	1,686,331.00	(1,686,331.00)	1,565,936.00
862850	TELECOMM/TECH IMPRV PROG	45,183.00	(45,183.00)	-
865300	OTH SPECL CATAGORL PRGRM	4,131,925.00	(3,859,807.29)	5,740,000.00
865310	ASSOCIATE DEGREE NURSING GRAN	68,252.00	(55,926.38)	330,226.00
865320	CAPACITY BUILDING NURSING GRNT	209,972.00	(138,298.90)	71,673.00
865390	3C MEDIA SOLUTIONS PRIOR YEAR	95,016.00	-	36,052.00
865391	CCC CONFER PRIOR YEAR	21,823.00	-	95,569.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	(540,530.82)	600,000.00
868100	STATE LOTTERY PROCEEDS	2,700,000.00	(2,708,173.95)	2,650,000.00
868200	STATE MANDATED COSTS	20,239.00	(20,239.00)	-
868400	RETURN TO TITLE IV FROM STATE	-	(2,551.00)	-
869800	OTHER MISC STATE REVENUES	9,816.00	(9,816.00)	-
869999	BEGINNING BALANCE, STATE	3,541,750.00	-	5,567,905.00
86's	State Revenues Subtotal	49,929,434.00	(47,369,928.30)	54,545,301.00
881100	TAX ALLOCATION SECURD ROLL	47,523,239.00	(48,767,090.91)	47,523,239.00
881200	TAX ALLOC SUPPLEMENT ROLL	3,500,000.00	(2,091,867.27)	3,500,000.00
881300	TAX ALLOCN UNSECURED ROLL	3,000,000.00	(1,799,946.45)	3,000,000.00
881600	PRIOR YEARS TAXES	-	(8,797.70)	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	160,996.00	(161,068.70)	36,166.00
883100	CONTRACT INSTRUCTIONL SVC	258,089.00	(344,408.15)	355,638.00
883300	CONT INSTR SVC CONTRACT ED	2,337,179.00	(2,115,537.80)	3,875,745.00
883400	CONTRACT INSTRUCTIONL ROP	1,766,673.00	(1,606,336.00)	1,542,560.00
883600	FOLLETT	400,000.00	(507,917.21)	400,000.00
884120	CATALOG SALES	4,000.00	(6,926.00)	7,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	9,000.00	(8,356.25)	9,000.00
884170	KKSM ADVERTISING SALES	10,594.00	(11,100.75)	10,000.00
884180	LIBRARY COPIER SALES	2,300.00	(10,289.70)	8,000.00
884210	PLANETARIUM SALES	48.00	(7,204.80)	-
884220	POSTAGE CHARGES	15,000.00	(10,441.27)	10,000.00
884230	PRINTING CHARGES	147,223.00	(37,817.52)	55,417.00
884240	PRINTING PRODUCTION SALES	4,225.00	(49,452.02)	20,000.00
884260	RECYCLING COMMISSION	1,030.00	(5,568.29)	6,074.00
884290	TICKET/GATE/PROGRAM SALES	16,409.00	(24,399.94)	91.00
884300	VENDING COMMISSIONS	44,000.00	(89,729.37)	24,543.00
884320	WELLNESS CENTER FEES	107,579.00	(45,549.40)	153,299.00
884330	WELLNESS CENTER PARKING	5,430.00	(4,695.00)	5,430.00
884340	WELLNESS CNTR PROCES FEE	-	(432.00)	-
884350	MISC SALES AND COMMISSION	45,278.00	(53,288.50)	45,000.00
885300	FACILITIES RENTAL AND LEASE	7,720.00	(57,202.88)	10,634.00
886100	INTEREST BANK ACCOUNTS	42,630.00	(42,629.17)	-
886200	INTEREST COUNTY TREASURY	800,000.00	(1,000,014.42)	800,000.00
887400	ENROLLMENT FEE	6,450,401.00	(6,414,477.85)	6,450,401.00
887500	FIELD TRP;USEOF NONDIST FAC	19,918.00	(12,764.50)	57,725.00
887600	HEALTH SERVICE FEE STUDENT	796,323.00	(950,171.00)	765,000.00
887610	HLTH SERVICE INSURANCE PAY	-	180.00	-
887620	HLTH SERVICE PHYSICAL EXAM	30,000.00	(31,082.67)	30,000.00
887700	INSTR MAT FEES;SALE MATERL	229,082.00	(243,405.95)	169,859.00
887710	COURSE RELATED FEES	13,859.00	(33,313.00)	9,224.00
887800	STUDNT INSURANCE PAYMNTS	5,653.00	(6,051.00)	5,000.00

Palomar College
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MG-FUND-10

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: GENERAL FUND 10 General Fund 10
Class: #N/A #N/A

Report Request:
Layout:
Scope Name:

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
887910	TRANSCRIPT INCOME	106,902.00	(139,678.00)	106,902.00
888010	NON RESIDENT TUITION USA	500,000.00	(577,968.00)	500,000.00
888020	NONRESIDENT TUITON FOREIGN	1,100,000.00	(1,184,185.15)	1,100,000.00
888030	NONRESIDENT CAPITAL OUTLAY	36,000.00	(49,129.35)	36,000.00
888100	PARKING STICKER FEES	1,677,876.00	(9,010.00)	2,038,361.00
888101	PARK STICKER FEE SPRING	-	(10,350.00)	-
888102	PARK STICKER FEE SUMMER	-	(17,640.00)	-
888103	PARK STICKER FEE FALL	-	(1,151,445.00)	-
888110	PARKING METERS	85,000.00	(84,945.05)	85,750.00
888300	STUDENT CENTER FEE	-	-	79,832.00
888900	OTH STUDENT FEES&CHARGES	66,922.00	(118,834.00)	1,080.00
888920	COURSE TESTING FEE	69,098.00	(67,893.00)	51,600.00
888940	PALOMR IDENTIFICATION CARD	105,431.00	(67,366.00)	56,138.00
889030	COBRA ADMIN FEE	-	(983.32)	-
889300	CASH OVER/SHORT	(58,998.00)	227.21	-
889400	EMPLOYEE PALOMAR ID CARD	4,000.00	-	-
889500	INDIRECT COST (ADMIN O'HEAD)	-	(535.00)	-
889600	LIBRARY FINES	1,700.00	(5,990.20)	1,000.00
889650	PARKING FINES	232,011.00	(278,602.95)	228,459.00
889800	RETURNED CHECKS	-	3,164.38	-
889830	RETURNED CHECK FEE	-	(463.20)	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	11.00	-
889880	STALE DATED/VOID WARRANTS	-	(19,682.37)	-
889900	OTHER LOCAL REVENUES	25,422.00	(229,960.40)	5,110.00
889999	BEGINNING BALANCE, LOCAL	14,143,660.00	-	8,856,531.00
	88's Local Revenues Subtotal	85,848,902.00	(70,570,411.84)	82,031,808.00
898100	INTERFUND TRANSER IN,BETWN	-	-	69,822.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,958,140.00	(2,958,137.76)	1,863,000.00
	89's Other Sources Subtotal	2,958,140.00	(2,958,137.76)	1,932,822.00
Revenue Grand Total		143,456,260.00	(124,744,495.20)	143,120,672.00

**FUND 11 GENERAL FUND
TOTAL UNRESTRICTED**

Palomar College
BUDGET REPORT
Comparing Fiscal Years
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BUDGET COMPARE
BYTFND11

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 11 GENERAL UNRESTRICTED SUBFUND
Class: #N/A #N/A

Report Request:
Layout:
Scope Name:

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	21,502,522.32	-
111010	INSTRUCTIONAL SALARY, CONTRACT	21,259,532.00	-	21,501,583.00
	11's Instr Salaries - Contract	21,259,532.00	21,502,522.32	21,501,583.00
121000	ED ADMINISTRATOR, CONTRACT	-	647,032.67	-
121010	ED ADMINISTRATOR, CONTRACT	647,035.00	-	650,008.00
121100	SUPRT/PRESIDENT, CONTRACT	-	224,863.19	-
121110	SUPRT/PRESIDENT, CONTRACT	224,864.00	-	221,556.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,760.88	-
121310	PRESIDENT'S AUTO ALLOWANCE	8,761.00	-	7,646.00
122100	COUNSELORS, CONTRACT	-	1,925,430.93	-
122110	COUNSELORS, CONTRACT	1,925,434.00	-	1,725,015.00
123100	DEAN, ACADEMIC CONTRACT	-	879,016.49	-
123110	DEAN, ACADEMIC CONTRACT	879,020.00	-	848,999.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,484,238.56	-
123210	DEPARTMENT CHAIR, CONTRACT	1,484,254.00	-	1,584,422.00
123400	DIRECTR/COORDINAT,ACA CONT	-	1,890,576.29	-
123410	DIRECTOR/COORDINATOR, ACA CON	1,890,591.00	-	537,459.00
123500	PALOMAR FACULTY FEDERATION	-	155,781.34	-
123510	PALOMAR FACULTY FEDERATION	155,782.00	-	200,716.00
123610	DIRECTOR/COORDINATOR, AA CONT	-	-	1,340,294.00
123710	DIRECTOR/COORDINATOR, CAST	-	-	35,391.00
125000	LIBRARIANS, CONTRACT	-	385,722.52	-
125010	LIBRARIANS, CONTRACT	385,723.00	-	537,601.00
126000	NONINST ACA CONTRCT, OTHER	-	43,181.19	-
126010	NONINST ACA CONTRCT, OTHER	43,182.00	-	41,733.00
	12's Non-Instr Salaries - Contract	7,644,646.00	7,644,604.06	7,730,840.00
130010	INSTR SALARIES - OTHER	16,087,820.00	-	15,625,000.00
131100	ASSIGN TIME HRLY REPLACEMT	-	631,716.05	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	10,761,886.75	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	387.00	-
133200	INST ACA HOURLY SUBSTITUTE	-	123,401.12	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	2,016,470.75	-
134000	LOAD BANKING (FISCAL USE)	-	(34,551.79)	-
135300	OVERLOAD, CONTRACT INSTRUC	-	2,020,592.91	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	47,745.93	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,080,296.73	-
136100	REPLACE ACA INSTR CONTRACT	-	13,821.85	-
136200	REPLACE SABBATICL, ACAHRLY	-	239,241.41	-
136300	REPLACE SABBTICL, ACACONTR	-	4,669.47	-
136400	LOADBANK REPL, ADJUNCT	-	101,481.46	-
137200	SERVICE PROVIDER ACA INSTR	-	17,365.18	-
138100	STIPEND, CONTRACT INSTRUCT	-	17,299.55	-
138200	STIPEND, HOURLY ACADEMIC	-	6,699.16	-
	13's Instr Salaries - Other	16,087,820.00	17,048,523.53	15,625,000.00
140010	NON-INSTR SALARIES - OTHER	1,344,177.00	-	1,306,969.00
141100	COUNSELOR, HOURLY	-	176,659.26	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,291.51	-
143100	LIBRARIANS, HOURLY	-	333,803.14	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	432,661.90	-
145100	OVERLOAD, SUMMER NON-INST	-	164,682.48	-
146100	REPL SABBATICL, HRLYNONINST	-	628.93	-
146500	REPLACE SAL COUNSLR, HRLY	-	1,191.02	-
146600	REPLC COUNSLR SUMMR HRLY	-	155,264.68	-
147100	SERVIC PROVIDR NONINST ACA	-	10,759.76	-
148000	NONINSTR ACA HOURLY, OTHER	-	66,333.68	-
	14's Non-Instr Salaries - Other	1,344,177.00	1,343,276.36	1,306,969.00
	Academic Salaries Subtotal	46,336,175.00	47,538,926.27	46,164,392.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	191,448.85	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	191,449.00	-	443,872.00

Palomar College
BUDGET REPORT
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Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 11 GENERAL UNRESTRICTED SUBFUND
Class: #N/A #N/A

Report Request:
Layout:
Scope Name:

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
212100	SUPERVISOR, CAST	-	3,812,331.13	-
212110	SUPERVISOR, CAST	3,946,479.00	-	1,605,601.00
212200	CLASSIFIED REGULAR SALARY	-	15,529,438.77	-
212210	CLASSIFIED REGULAR SALARY	15,682,420.00	-	15,833,075.00
212410	GOVERNING BOARD	-	-	30,240.00
212610	NON-INSTRUCTNL ADMINISTRATORS	-	-	2,077,788.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	500,000.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	500,000.00	-	-
	21's Non-Inst Salaries - Reg	20,320,348.00	20,033,218.75	19,990,576.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,039,683.22	-
221010	INST AIDE CONTRACT,DIRECT INST	1,044,722.00	-	1,087,082.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	469,783.57	-
222010	INST AIDE CONTRACT, NOT DIRECT	469,789.00	-	485,810.00
	22's Instr Aides - Reg	1,514,511.00	1,509,466.79	1,572,892.00
230010	NON ACADEMIC SALARIES - OTHER	1,991,317.00	-	1,450,068.00
231100	HOURLY CLASSIFIED, TEMP	-	415,672.00	-
231300	HOURLY TUTORS	-	58,520.58	-
231400	HRLY ADMINISTRATOR NON INST	-	24,991.04	-
231500	HRLY HEALTH PROFESSIONAL	-	29,048.19	-
232100	OVERTIME CLASSIFID SALARIED	-	116,180.55	-
232200	OVERTIME SUPERVISR SALRIED	-	6,366.09	-
233100	REPLACE CLASSIFIED SALARYD	-	23,748.78	-
234100	SERVICE PROVIDER CLASSIFIED	-	48,444.76	-
234200	SERVICE PROVIDER COMM ED	-	850.00	-
234400	SERVICE PROVIDER STUDENT	-	1,929.19	-
235100	STUDENT EMPLOYEE	-	922,636.95	-
235200	STUDENT TUTORS	-	50,286.62	-
	23's Non-Academic Salaries - Other	1,991,317.00	1,698,674.75	1,450,068.00
240010	INSTR AIDES - OTHER	550,260.00	-	431,833.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	404,952.16	-
241200	OT,INST AIDE CONT DIRECT INST	-	11,953.06	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	30,006.57	-
245100	STUDENT INSTR AIDE, DIRECT	-	86,078.69	-
	24's Instr Aides - Other	550,260.00	532,990.48	431,833.00
	Non Acad Salaries Subtotal	24,376,436.00	23,774,350.77	23,445,369.00
310010	STRS	3,227,440.00	-	3,272,852.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,721,832.29	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	523,373.54	-
311301	STRS OTHERACA NONINSTRUCT	-	85,065.52	-
312102	STRS CLASSIFIED	-	5,365.67	-
312202	STRS NON-INSTR ADMIN/SUPR	-	3,818.68	-
312302	STRS INSTR AIDE DIRECT INSTR	-	623.72	-
312402	STRS INSTR AIDE NOTDIRECT INST	-	3,558.09	-
	31's STRS	3,227,440.00	3,343,637.51	3,272,852.00
320010	PERS	2,022,246.00	-	2,103,234.00
321101	PERS ACADEMIC INSTRUCTORS	-	18,735.86	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	113,471.64	-
321301	PERS OTHERACA NONINSTRUCT	-	3,533.71	-
322102	PERS CLASSIFIED	-	1,415,875.82	-
322202	PERS NON-INSTR ADMIN/SUPR	-	367,459.29	-
322302	PERS INSTR AIDE DIRECT INSTR	-	85,387.99	-
322402	PERS INST AIDE NOTDIRECT INS	-	34,719.57	-
	32's PERS	2,022,246.00	2,039,183.88	2,103,234.00
330010	FICA & MEDICARE (OASDI)	2,250,300.00	-	2,444,589.00
331101	FICA ACADEMIC INSTRUCTORS	-	54,692.34	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	63,470.97	-
331301	FICA OTHERACA NONINSTRUCT	-	5,067.76	-
332102	FICA CLASSIFIED	-	955,407.11	-
332202	FICA NON-INSTR ADMIN/SUPR	-	238,136.65	-

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Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 11 GENERAL UNRESTRICTED SUBFUND
Class: #N/A #N/A

Report Request:
Layout:
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		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
332302	FICA INSTR AIDE DIRECT INSTR	-	69,118.54	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	23,163.87	-
335101	MEDCA ACADEM INSTRUCTORS	-	458,631.50	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	83,606.29	-
335301	MEDCA OTH ACA NONINSTRUCT	-	19,403.09	-
336102	MEDCA CLASSIFIED	-	236,358.76	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	58,226.24	-
336302	MEDCA INST AIDE DIRECT INSTR	-	21,195.38	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,235.73	-
	33's FICA & Medicare (OASDI)	2,250,300.00	2,293,714.23	2,444,589.00
340010	HEALTH & WELFARE	11,637,208.00	-	11,960,596.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,514,888.73	-
340120	MEDIC ACADEMIC ADJUNCT	-	59,050.01	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	2,683.47	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	716,227.42	-
340252	MEDICAL CLASSIFIED	-	2,735,805.22	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	498,117.80	-
340352	MEDIC INSTR AIDE DIRECT INST	-	176,875.58	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	81,344.87	-
341101	DENT ACADEMIC INSTRUCTORS	-	232,698.80	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	68,052.78	-
341252	DENTAL CLASSIFIED	-	257,811.49	-
341302	DENT NON-INSTR ADMIN/SUPR	-	48,416.84	-
341352	DENT INSTR AIDE DIRECT INSTR	-	16,765.28	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,786.44	-
342101	VISION ACADEMIC INSTRUCTOR	-	59,159.13	-
342151	VISION EDUCATIONL ADMIN/SUP	-	16,952.27	-
342252	VISION CLASSIFIED	-	69,062.23	-
342302	VISION NON-INSTR ADMIN/SUP	-	12,304.11	-
342352	VISION INSTR AIDE DIRECT INST	-	4,485.55	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,073.25	-
343101	LIFE ACADEMIC INSTRUCTORS	-	27,868.57	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	7,948.47	-
343252	LIFE CLASSIFIED	-	32,252.65	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,737.83	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	2,108.64	-
343402	LIFE INST AIDE NOT DIRECT INS	-	961.83	-
343503	LIFE EDU ADMIN/SUPR RETIREE	-	392.00	-
344101	LTD ACADEMIC INSTRUCTORS	-	81,655.36	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	26,242.90	-
344252	LTD (DISABILITY) CLASSIFIED	-	53,890.79	-
344302	LTD NON-INSTR ADMIN/SUPR	-	13,842.10	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,378.86	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,414.16	-
345101	LTC ACADEMIC INSTRUCTORS	-	9,722.94	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	2,773.89	-
345252	LONG TERM CARE CLASSIFIED	-	11,262.63	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,013.31	-
345352	LTC INSTR AIDE DIRECT INSTR	-	734.04	-
345402	LTC INST AIDE NOT DIRECT INST	-	339.23	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,520,762.94	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,440,697.08	-
	34's Health & Welfare	11,637,208.00	10,826,561.49	11,960,596.00
350010	STATE UNEMP INSURANCE	73,771.00	-	208,507.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	45,124.99	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	8,983.36	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,546.99	-
352102	UNEMPLOYMENT CLASSIFIED	-	18,402.99	-
352202	UNEMP NON-INSTR ADMN/SUP	-	4,554.47	-
352302	UNEMP INSTR AIDE DIRECT INST	-	1,712.01	-

Palomar College
BUDGET REPORT
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Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFND11
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
352402	UNEMP INST AIDE NOTDIRCT INS	-	576.09	-
353102	UNEMP STUDENT	-	130.96	-
	35's State Unempl Insurance	73,771.00	81,031.86	208,507.00
360010	WORKER'S COMP	1,025,927.00	-	1,028,956.00
361101	WC ACADEMIC INSTRUCTORS	-	574,688.24	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	113,893.45	-
361301	WC OTHER ACA NON INSTRUCT	-	20,451.11	-
362102	WC CLASSIFIED	-	243,842.15	-
362202	WC NON-INSTR ADMIN/SUPERV	-	60,330.26	-
362302	WC INSTR AIDE DIRECT INSTR	-	21,808.39	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,461.39	-
363102	WC STUDENT	-	16,021.12	-
	36's Workers' Comp	1,025,927.00	1,058,496.11	1,028,956.00
370010	APPLE	119,549.00	-	146,393.00
371101	APPLE ACADEMIC INSTRUCTOR	-	89,969.38	-
371301	APPLE OTH ACA NONINSTRUCT	-	5,400.71	-
372102	APPLE CLASSIFIED	-	18,214.35	-
372202	APPLE NON-INSTR ADMN/SUPR	-	624.77	-
372302	APPLE INST AIDE DIRECT INSTR	-	8,463.00	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,928.02	-
	37's APPLE	119,549.00	124,600.23	146,393.00
390010	OTHER BENEFITS	989,316.00	-	90,250.00
391400	SUPPLEMNT EARLY RETIRE PR	-	588,800.18	-
394101	ACA BENEFITS TO SPREAD	-	(83,238.82)	-
395201	ACCRUED VACATN ACA NONINS	-	398,987.19	-
398000	TB TESTS FOR EMPLOYEES	-	1,510.00	-
	39's Other Benefits	989,316.00	906,058.55	90,250.00
	Employee Benefits Subtotal	21,345,757.00	20,673,283.86	21,255,377.00
400010	SUPPLIES & MATERIALS	1,335,945.00	-	1,211,672.00
411000	SOFTWARE LESS THAN \$5,000	-	41,711.38	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	7,880.01	-
422000	SUBSCRIPTIONS, PERIODICALS	-	8,144.03	-
423000	BOOKSTORE TEXTBOOKS	-	691.37	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	639,142.34	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	770.47	-
432000	INSTRUCTIONAL TESTS	-	5,010.58	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	691,555.21	-
441100	SUPPLIES, INSTITUTIONAL	-	22,348.91	-
441300	SUPPLIES, FOOD SERVICES	-	417.47	-
442000	COST OF FOOD, FOOD SERVICE	-	1,164.48	-
443100	FREIGHT IN	-	585.50	-
444000	GRADUATION GOWNS	-	(681.80)	-
445000	SALES AND USE TAX	-	644.89	-
446000	SHIPPING/HANDLING CHARGES	-	284.88	-
447100	ABATEMENT/WAREHSE STORES	-	(10,488.39)	-
	Supplies & Materials Subtotal	1,335,945.00	1,409,181.33	1,211,672.00
500010	OTHER OPER EXP	10,401,250.00	-	9,712,226.00
511000	AUDIT	-	76,213.60	-
515100	INTERNET ACCESS	-	20.38	-
515200	JPA SELF-INSURANCE ADMIN	-	58.07	-
515300	SOFTWARE LICENSING FEES	-	343,441.07	-
525100	MEMBERSHIP, DISTRICT	-	134,546.42	-
525200	MEMBERSHIP, EMPLOYEE	-	11,396.15	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	615,674.66	-
535300	INS DEDUCTIBLE,GENL LIAB INS	-	2,468.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	63,782.75	-
545100	ADVERTISEMENTS REQ BY LAW	-	70,007.23	-
545200	LAWYERS' FEES	-	80,234.78	-

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BUDGET REPORT				
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				Run Oct 07, 2008
Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
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Program Code: #N/A	#N/A		Scope Name:	BYTFND11
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
545300	LEGAL JUDGEMENTS	-	135,696.19	-
551100	ATHLETIC OFFICIALS FEES	-	34,242.86	-
551200	CLASSROOM SPEAKERS	-	2,395.00	-
551300	INDEPENDENT CONTRACTOR	-	290,801.36	-
551600	WARRANT RECONCILIATION	-	4,684.77	-
551900	OTH PERSONAL&CONSULT SVC	-	1,843,384.06	-
555100	POSTAGE	-	726,781.32	-
560900	DISTRICT VEHICLE USE	-	22,210.21	-
561000	RENT & LEASE, EQUIPMENT	-	83,151.59	-
562000	RENTS & LEASES, LAND/BLDGS	-	496,276.04	-
562100	RENTAL OF FIELDS	-	10,825.00	-
563000	RENTAL OF TRANSPORTATION	-	23,924.96	-
564000	RENTAL OF FILMS	-	18,763.42	-
565100	MAINTENANCE AGREEMT,EQUIP	-	328,766.27	-
565200	MAINTENCE AGREE,SOFTWARE	-	349,750.99	-
565300	REPAIRS&MAINT NONINST EQUIP	-	65,590.21	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	26,779.45	-
565500	REPAIRS&MAINTENANCE BLDGS	-	274,609.93	-
565550	MAINTENANCE, GROUNDS	-	1,303.56	-
575100	TRAVEL, ACADEMIC ADMIN	-	44,132.36	-
575110	TRAVEL, STATE COMMISSION	-	1,366.31	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	86,804.12	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	54,098.17	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	77,036.66	-
575300	TRAVEL, STUDENT	-	110,622.69	-
575310	TRAVEL WITH STUDENT	-	66,193.28	-
575400	TRAVEL, NON EMPLOYEE	-	293.00	-
575500	ATHLETIC ENTRY FEES	-	23,721.50	-
575600	ORIENTATION EXPENSES	-	277.34	-
575700	STAFF DEVELOPMNT AT PALOMR	-	63,893.02	-
575800	FOOD FOR MEETINGS	-	65,859.29	-
580100	ELECTRICITY	-	1,516,831.83	-
580150	FUEL, GAS	-	369,520.85	-
580200	GASOLINE AND OIL	-	36,200.27	-
580250	JANITORIAL SERVICES	-	3,638.90	-
580300	LAUNDRY/DRY CLEANING	-	16,830.13	-
580350	PEST CONTROL	-	3,796.96	-
580400	SEWAGE	-	81,508.46	-
580450	TELEPHONE	-	210,711.55	-
580500	TELEPHONE CONNECTIONS	-	4,532.76	-
580550	WASTE DISPOSAL	-	84,771.97	-
580600	WASTE DISPOSAL,HAZARDOUS	-	83,581.44	-
580650	WATER	-	139,950.09	-
585100	ADMINISTRATIVE EXPENSE	-	115,431.72	-
585150	ADVERTISE NOT REQ BY LAW	-	140,880.83	-
585200	BAD DEBT EXPENSE	-	(39.17)	-
585250	BANK CHARGES	-	4,300.00	-
585260	BANK CREDIT CARD EXPENSE	-	189,755.22	-
585350	DAMAGE/PERSONL PROPERTY	-	370.00	-
585400	DISALLOWED FIN AID GRANTS	-	(3,198.69)	-
585450	FILM PROCESSING	-	17,533.74	-
585500	FINGERPRINTING	-	744.00	-
585610	TRAN COSTS	-	341.00	-
585750	PRINTING	-	733,679.78	-
585850	PUBLISHING EXPENSE	-	39,487.15	-
585900	ROYALTY EXPENSE	-	21,234.43	-
585910	LICENSING FEE	-	43,073.39	-
590010	ABATEMENT BUDGET POOL	(764,830.00)	-	(803,500.00)
590100	FACILITIES SERVICES ABATEMENT	-	(33,575.56)	-
590200	INFORMATION SERVICES ABATEMEN	-	(8,812.53)	-

Palomar College
BUDGET REPORT
 Comparing Fiscal Years
 2008 and 2009

Run Oct 07, 2008

Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFND11
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
590300	MAIL SERVICES ABATEMENT	-	(423,419.79)	-
590400	PRINT SERVICES ABATEMENT	-	(384,283.63)	-
	Other Oper Exp Subtotal	9,636,420.00	9,737,455.14	8,908,726.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(505,262.28)	-
	Indirect Costs Subtotal	(600,000.00)	(505,262.28)	(600,000.00)
600010	CAPITAL OUTLAY	1,227,966.00	-	183,812.00
612000	SITE IMPROVEMENT	-	15,992.44	-
612100	GROUNDS IMPROVEMENT	-	40,768.94	-
621000	BUILDING ADDITIONS	-	104.87	-
622000	BUILDING BUILT IN FIXTURES	-	5,750.26	-
623100	ARCHITECTURL&ENGINEER FEE	-	31,880.32	-
623200	BLUEPRINTS&INSPECTION SVCS	-	488.27	-
623300	PERMITS AND FEES	-	551.68	-
624000	BUILDING PURCHASE	-	9,731.98	-
631000	LIBRARY BOOKS	-	72,050.63	-
632000	LIBRARY MAGAZINE&PERIODICL	-	45,607.93	-
633000	LIBRARY NONPRINT MEDIA	-	38,181.11	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	179,151.53	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	15,465.78	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	11,690.17	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	348,582.97	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,050.69	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	180,054.54	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	4,572.13	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	6,971.00	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	7,096.97	-
	Capital Outlay Subtotal	1,227,966.00	1,019,744.21	183,812.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,958,137.76	-
721010	INTRAFUND TRANS OUT WITHIN	2,958,140.00	-	63,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	546,519.98	-
731010	INTERFUND TRANS OUT BETWEEN	574,912.00	-	573,212.00
763000	STUDENT TRANSPORTATION	-	3,620.00	-
763010	STUDENT TRANSPORTATION	3,620.00	-	-
765000	STUDENT LOANS	-	(82.08)	-
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	833,344.00	-	138,729.00
793010	CONTINGENCY, COLA	-	-	565,854.00
798010	CONTINGENCY_GROWTH OBLIGATION	-	-	727,211.00
799010	CONTINGENCY HOLDING ACCOUNT	502,462.00	-	1,015,062.00
	Other Outgoing Subtotal	9,872,478.00	3,508,195.66	8,083,068.00
Expense Grand Total		113,531,177.00	107,155,874.96	108,652,416.00
	81's Federal Revenues Subtotal	-	-	-
861100	APPRENTICESHIP APPORTIONM	1,420,863.00	(1,420,863.00)	1,430,525.00
861110	APPRENTICESHIP PRIOR YEAR	-	(98,261.00)	-
861200	STATE GENERAL APPORTIONMT	29,963,183.00	(31,422,191.00)	32,143,954.00
861210	GENERL APPORTNMT PRIOR YR	-	(79,715.00)	-
861450	PART TIME FACULTY APPORT	838,297.00	(838,297.00)	838,297.00
861500	2% BFAP ADMIN	41,784.00	(41,784.00)	41,784.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	(540,530.82)	600,000.00
868100	STATE LOTTERY PROCEEDS	430,000.00	(373,621.52)	380,000.00
868200	STATE MANDATED COSTS	20,239.00	(20,239.00)	-
868400	RETURN TO TITLE IV FROM STATE	-	(2,551.00)	-
869999	BEGINNING BALANCE, STATE	1,445,427.00	-	472,857.00

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008

Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFND11
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
86's	State Revenues Subtotal	34,759,793.00	(34,838,053.34)	35,907,417.00
881100	TAX ALLOCATION SECURD ROLL	47,523,239.00	(48,767,090.91)	47,523,239.00
881200	TAX ALLOC SUPPLEMENT ROLL	3,500,000.00	(2,091,867.27)	3,500,000.00
881300	TAX ALLOCN UNSECURED ROLL	3,000,000.00	(1,799,946.45)	3,000,000.00
881600	PRIOR YEARS TAXES	-	(8,797.70)	-
883600	FOLLETT	400,000.00	(507,917.21)	400,000.00
884120	CATALOG SALES	4,000.00	(6,926.00)	7,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	9,000.00	(8,356.25)	9,000.00
884180	LIBRARY COPIER SALES	2,300.00	(10,289.70)	8,000.00
884210	PLANETARIUM SALES	48.00	(7,204.80)	-
884220	POSTAGE CHARGES	15,000.00	(10,441.27)	10,000.00
884230	PRINTING CHARGES	147,223.00	(37,817.52)	55,417.00
884240	PRINTING PRODUCTION SALES	4,225.00	(49,452.02)	20,000.00
884260	RECYCLING COMMISSION	1,030.00	(5,568.29)	6,074.00
884290	TICKET/GATE/PROGRAM SALES	16,409.00	(24,399.94)	91.00
884300	VENDING COMMISSIONS	44,000.00	(89,729.37)	24,543.00
884350	MISC SALES AND COMMISSION	45,278.00	(53,288.50)	45,000.00
885300	FACILITIES RENTAL AND LEASE	7,720.00	(57,202.88)	10,634.00
886100	INTEREST BANK ACCOUNTS	42,630.00	(42,629.17)	-
886200	INTEREST COUNTY TREASURY	800,000.00	(1,000,014.42)	800,000.00
887400	ENROLLMENT FEE	6,450,401.00	(6,414,477.85)	6,450,401.00
887500	FIELD TRP;USEOF NONDIST FAC	19,918.00	(12,764.50)	57,725.00
887620	HLTH SERVICE PHYSICAL EXAM	30,000.00	(31,082.67)	30,000.00
887700	INSTR MAT FEES;SALE MATERL	202,082.00	(194,223.95)	142,859.00
887710	COURSE RELATED FEES	13,859.00	(17,063.00)	9,224.00
887800	STUDNT INSURANCE PAYMNTS	5,653.00	(6,051.00)	5,000.00
887910	TRANSCRIPT INCOME	106,902.00	(139,678.00)	106,902.00
888010	NON RESIDENT TUITION USA	500,000.00	(577,968.00)	500,000.00
888020	NONRESIDENT TUITON FOREIGN	1,100,000.00	(1,184,185.15)	1,100,000.00
888900	OTH STUDENT FEES&CHARGES	1,080.00	(1,680.00)	1,080.00
888920	COURSE TESTING FEE	5,410.00	(5,627.00)	3,600.00
888940	PALOMR IDENTIFICATION CARD	105,431.00	(67,366.00)	-
889030	COBRA ADMIN FEE	-	(983.32)	-
889300	CASH OVER/SHORT	-	306.21	-
889400	EMPLOYEE PALOMAR ID CARD	4,000.00	-	-
889500	INDIRECT COST (ADMIN O'HEAD)	-	(535.00)	-
889600	LIBRARY FINES	1,700.00	(5,990.20)	1,000.00
889650	PARKING FINES	232,011.00	(278,602.95)	228,459.00
889800	RETURNED CHECKS	-	2,527.15	-
889830	RETURNED CHECK FEE	-	(463.20)	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	11.00	-
889880	STALE DATED/VOID WARRANTS	-	(19,682.37)	-
889900	OTHER LOCAL REVENUES	23,922.00	(228,460.40)	5,110.00
889999	BEGINNING BALANCE, LOCAL	11,525,582.00	-	6,824,641.00
88's	Local Revenues Subtotal	75,890,053.00	(63,762,979.87)	70,884,999.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,881,331.00	(2,881,331.00)	1,860,000.00
89's	Other Sources Subtotal	2,881,331.00	(2,881,331.00)	1,860,000.00
Revenue Grand Total		113,531,177.00	(101,482,364.21)	108,652,416.00

FUND 11 UNRESTRICTED
(Without Designated)

Palomar College
BUDGET REPORT
 Comparing Fiscal Years
 2008 and 2009

Run Oct 07, 2008

Project Grant :0000000	UNRESTRICTED	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFD11UNR
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	21,502,522.32	-
111010	INSTRUCTIONAL SALARY, CONTRACT	21,259,532.00	-	21,501,583.00
	11's Instr Salaries - Contract	21,259,532.00	21,502,522.32	21,501,583.00
121000	ED ADMINISTRATOR, CONTRACT	-	647,032.67	-
121010	ED ADMINISTRATOR, CONTRACT	647,035.00	-	650,008.00
121100	SUPRT/PRESIDENT, CONTRACT	-	224,863.19	-
121110	SUPRT/PRESIDENT, CONTRACT	224,864.00	-	221,556.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,760.88	-
121310	PRESIDENT'S AUTO ALLOWANCE	8,761.00	-	7,646.00
122100	COUNSELORS, CONTRACT	-	1,925,430.93	-
122110	COUNSELORS, CONTRACT	1,925,434.00	-	1,725,015.00
123100	DEAN, ACADEMIC CONTRACT	-	879,016.49	-
123110	DEAN, ACADEMIC CONTRACT	879,020.00	-	848,999.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,484,238.56	-
123210	DEPARTMENT CHAIR, CONTRACT	1,484,254.00	-	1,584,422.00
123400	DIRECTR/COORDINAT,ACA CONT	-	1,890,576.29	-
123410	DIRECTOR/COORDINATOR, ACA CON	1,890,591.00	-	537,459.00
123500	PALOMAR FACULTY FEDERATION	-	155,781.34	-
123510	PALOMAR FACULTY FEDERATION	155,782.00	-	200,716.00
123610	DIRECTOR/COORDINATOR, AA CONT	-	-	1,340,294.00
123710	DIRECTOR/COORDINATOR, CAST	-	-	35,391.00
125000	LIBRARIANS, CONTRACT	-	385,722.52	-
125010	LIBRARIANS, CONTRACT	385,723.00	-	537,601.00
126000	NONINST ACA CONTRCT, OTHER	-	43,181.19	-
126010	NONINST ACA CONTRCT, OTHER	43,182.00	-	41,733.00
	12's Non-Instr Salaries - Contract	7,644,646.00	7,644,604.06	7,730,840.00
130010	INSTR SALARIES - OTHER	16,087,820.00	-	15,625,000.00
131100	ASSIGN TIME HRLY REPLACEMT	-	631,716.05	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	10,761,886.75	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	387.00	-
133200	INST ACA HOURLY SUBSTITUTE	-	123,401.12	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	2,016,470.75	-
134000	LOAD BANKING (FISCAL USE)	-	(34,551.79)	-
135300	OVERLOAD, CONTRACT INSTRUC	-	2,020,592.91	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	47,745.93	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,080,296.73	-
136100	REPLACE ACA INSTR CONTRACT	-	13,821.85	-
136200	REPLACE SABBATICL, ACA HRLY	-	239,241.41	-
136300	REPLACE SABBATICL, ACA CONTR	-	4,669.47	-
136400	LOADBANK REPL, ADJUNCT	-	101,481.46	-
137200	SERVICE PROVIDER ACA INSTR	-	17,365.18	-
138100	STIPEND, CONTRACT INSTRUC	-	17,299.55	-
138200	STIPEND, HOURLY ACADEMIC	-	6,699.16	-
	13's Instr Salaries - Other	16,087,820.00	17,048,523.53	15,625,000.00
140010	NON-INSTR SALARIES - OTHER	1,335,939.00	-	1,306,969.00
141100	COUNSELOR, HOURLY	-	176,659.26	-
142100	EDUCATIONL ADMINSTRTR HRLY	-	1,291.51	-
143100	LIBRARIANS, HOURLY	-	333,803.14	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	432,661.90	-
145100	OVERLOAD, SUMMER NON-INST	-	164,682.48	-
146100	REPL SABBATICL, HRLYNONINST	-	628.93	-
146500	REPLACE SAL COUNSLR, HRLY	-	1,191.02	-
146600	REPLC COUNSLR SUMMR HRLY	-	155,264.68	-
147100	SERVIC PROVIDR NONINST ACA	-	3,411.64	-
148000	NONINSTR ACA HOURLY, OTHER	-	66,333.68	-
	14's Non-Instr Salaries - Other	1,335,939.00	1,335,928.24	1,306,969.00
	Academic Salaries Subtotal	46,327,937.00	47,531,578.15	46,164,392.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	191,448.85	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	191,449.00	-	443,872.00

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008

Project Grant :0000000	UNRESTRICTED	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFD11UNR
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
212100	SUPERVISOR, CAST	-	3,797,881.14	-
212110	SUPERVISOR, CAST	3,884,636.00	-	1,528,258.00
212200	CLASSIFIED REGULAR SALARY	-	15,336,576.81	-
212210	CLASSIFIED REGULAR SALARY	15,406,320.00	-	15,628,980.00
212410	GOVERNING BOARD	-	-	30,240.00
212610	NON-INSTRUCTNL ADMINISTRATORS	-	-	2,077,788.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	500,000.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	500,000.00	-	-
	21's Non-Inst Salaries - Reg	19,982,405.00	19,825,906.80	19,709,138.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,039,683.22	-
221010	INST AIDE CONTRACT,DIRECT INST	1,044,722.00	-	1,087,082.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	469,783.57	-
222010	INST AIDE CONTRACT, NOT DIRECT	469,789.00	-	485,810.00
	22's Instr Aides - Reg	1,514,511.00	1,509,466.79	1,572,892.00
230010	NON ACADEMIC SALARIES - OTHER	1,821,342.00	-	1,349,032.00
231100	HOURLY CLASSIFIED, TEMP	-	408,709.50	-
231300	HOURLY TUTORS	-	58,520.58	-
231400	HRLY ADMINISTRATOR NON INST	-	24,991.04	-
232100	OVERTIME CLASSIFID SALARIED	-	99,134.75	-
232200	OVERTIME SUPERVISR SALRIED	-	6,366.09	-
233100	REPLACE CLASSIFIED SALARYD	-	23,748.78	-
234100	SERVICE PROVIDER CLASSIFIED	-	45,711.73	-
234200	SERVICE PROVIDER COMM ED	-	50.00	-
235100	STUDENT EMPLOYEE	-	866,847.34	-
235200	STUDENT TUTORS	-	50,286.62	-
	23's Non-Academic Salaries - Other	1,821,342.00	1,584,366.43	1,349,032.00
240010	INSTR AIDES - OTHER	550,260.00	-	431,833.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	404,952.16	-
241200	OT,INST AIDE CONT DIRECT INST	-	11,953.06	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	30,006.57	-
245100	STUDENT INSTR AIDE, DIRECT	-	86,078.69	-
	24's Instr Aides - Other	550,260.00	532,990.48	431,833.00
	Non Acad Salaries Subtotal	23,868,518.00	23,452,730.50	23,062,895.00
310010	STRS	3,227,099.00	-	3,272,852.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,721,832.29	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	523,373.54	-
311301	STRS OTHERACA NONINSTRUCT	-	84,725.03	-
312102	STRS CLASSIFIED	-	5,365.67	-
312202	STRS NON-INSTR ADMIN/SUPR	-	3,818.68	-
312302	STRS INSTR AIDE DIRECT INSTR	-	623.72	-
312402	STRS INST AIDE NOTDIRECT INST	-	3,558.09	-
	31's STRS	3,227,099.00	3,343,297.02	3,272,852.00
320010	PERS	1,989,327.00	-	2,076,770.00
321101	PERS ACADEMIC INSTRUCTORS	-	18,735.86	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	113,471.64	-
321301	PERS OTHERACA NONINSTRUCT	-	3,533.71	-
322102	PERS CLASSIFIED	-	1,399,210.53	-
322202	PERS NON-INSTR ADMIN/SUPR	-	366,116.64	-
322302	PERS INSTR AIDE DIRECT INSTR	-	85,387.99	-
322402	PERS INST AIDE NOTDIRECT INS	-	34,719.57	-
	32's PERS	1,989,327.00	2,021,175.94	2,076,770.00
330010	FICA & MEDICARE (OASDI)	2,220,594.00	-	2,421,879.00
331101	FICA ACADEMIC INSTRUCTORS	-	54,692.34	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	63,470.97	-
331301	FICA OTHERACA NONINSTRUCT	-	5,067.76	-
332102	FICA CLASSIFIED	-	942,335.18	-
332202	FICA NON-INSTR ADMIN/SUPR	-	237,265.50	-
332302	FICA INSTR AIDE DIRECT INSTR	-	69,118.54	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	23,163.87	-

Palomar College
BUDGET REPORT
 Comparing Fiscal Years
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Run Oct 07, 2008

Project Grant :0000000	UNRESTRICTED	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFD11UNR
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
335101	MEDCA ACADEM INSTRUCTORS	-	458,631.50	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	83,606.29	-
335301	MEDCA OTH ACA NONINSTRUCT	-	19,296.54	-
336102	MEDCA CLASSIFIED	-	232,761.21	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	58,022.51	-
336302	MEDCA INST AIDE DIRECT INSTR	-	21,195.38	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,235.73	-
	33's FICA & Medicare (OASDI)	2,220,594.00	2,275,863.32	2,421,879.00
340010	HEALTH & WELFARE	11,529,860.00	-	11,866,313.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,514,888.73	-
340120	MEDIC ACADEMIC ADJUNCT	-	59,050.01	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	2,683.47	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	716,227.42	-
340252	MEDICAL CLASSIFIED	-	2,704,513.19	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	495,807.96	-
340352	MEDIC INSTR AIDE DIRECT INST	-	176,875.58	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	81,344.87	-
341101	DENT ACADEMIC INSTRUCTORS	-	232,698.80	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	68,052.78	-
341252	DENTAL CLASSIFIED	-	254,617.31	-
341302	DENT NON-INSTR ADMIN/SUPR	-	48,192.96	-
341352	DENT INSTR AIDE DIRECT INSTR	-	16,765.28	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,786.44	-
342101	VISION ACADEMIC INSTRUCTOR	-	59,159.13	-
342151	VISION EDUCATIONL ADMIN/SUP	-	16,952.27	-
342252	VISION CLASSIFIED	-	68,181.27	-
342302	VISION NON-INSTR ADMIN/SUP	-	12,253.22	-
342352	VISION INSTR AIDE DIRECT INST	-	4,485.55	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,073.25	-
343101	LIFE ACADEMIC INSTRUCTORS	-	27,868.57	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	7,948.47	-
343252	LIFE CLASSIFIED	-	31,837.57	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,713.82	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	2,108.64	-
343402	LIFE INST AIDE NOT DIRECT INS	-	961.83	-
343503	LIFE EDU ADMIN/SUPR RETIREE	-	392.00	-
344101	LTD ACADEMIC INSTRUCTORS	-	81,655.36	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	26,242.90	-
344252	LTD (DISABILITY) CLASSIFIED	-	53,237.96	-
344302	LTD NON-INSTR ADMIN/SUPR	-	13,789.75	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,378.86	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,414.16	-
345101	LTC ACADEMIC INSTRUCTORS	-	9,722.94	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	2,773.89	-
345252	LONG TERM CARE CLASSIFIED	-	11,118.28	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,004.99	-
345352	LTC INSTR AIDE DIRECT INSTR	-	734.04	-
345402	LTC INST AIDE NOT DIRECT INST	-	339.23	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,520,762.94	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,425,176.11	-
	34's Health & Welfare	11,529,860.00	10,771,791.80	11,866,313.00
350010	STATE UNEMP INSURANCE	73,180.00	-	207,824.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	45,124.99	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	8,983.36	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,538.68	-
352102	UNEMPLOYMENT CLASSIFIED	-	18,107.62	-
352202	UNEMP NON-INSTR ADMN/SUP	-	4,538.42	-
352302	UNEMP INSTR AIDE DIRECT INST	-	1,712.01	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	576.09	-
353102	UNEMP STUDENT	-	116.68	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
				Run Oct 07, 2008
Project Grant :0000000	UNRESTRICTED		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYTFD11UNR
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	35's State Unempl Insurance	73,180.00	80,697.85	207,824.00
360010	WORKER'S COMP	1,018,078.00	-	1,024,033.00
361101	WC ACADEMIC INSTRUCTORS	-	574,688.24	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	113,893.45	-
361301	WC OTHER ACA NON INSTRUCT	-	20,342.35	-
362102	WC CLASSIFIED	-	240,107.71	-
362202	WC NON-INSTR ADMIN/SUPERV	-	60,113.90	-
362302	WC INSTR AIDE DIRECT INSTR	-	21,808.39	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,461.39	-
363102	WC STUDENT	-	15,164.14	-
	36's Workers' Comp	1,018,078.00	1,053,579.57	1,024,033.00
370010	APPLE	117,448.00	-	145,701.00
371101	APPLE ACADEMIC INSTRUCTOR	-	89,969.38	-
371301	APPLE OTH ACA NONINSTRUCT	-	5,400.71	-
372102	APPLE CLASSIFIED	-	17,238.92	-
372202	APPLE NON-INSTR ADMN/SUPR	-	624.77	-
372302	APPLE INST AIDE DIRECT INSTR	-	8,463.00	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,928.02	-
	37's APPLE	117,448.00	123,624.80	145,701.00
390010	OTHER BENEFITS	989,316.00	-	90,250.00
391400	SUPPLEMNT EARLY RETIRE PR	-	588,800.18	-
394101	ACA BENEFITS TO SPREAD	-	(83,238.82)	-
395201	ACCRUED VACATN ACA NONINS	-	398,987.19	-
398000	TB TESTS FOR EMPLOYEES	-	1,510.00	-
	39's Other Benefits	989,316.00	906,058.55	90,250.00
	Employee Benefits Subtotal	21,164,902.00	20,576,088.85	21,105,622.00
400010	SUPPLIES & MATERIALS	658,003.00	-	647,990.00
411000	SOFTWARE LESS THAN \$5,000	-	40,691.56	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	4,848.86	-
422000	SUBSCRIPTIONS, PERIODICALS	-	6,780.15	-
423000	BOOKSTORE TEXTBOOKS	-	560.72	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	260,056.82	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	593.59	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	485,668.79	-
441100	SUPPLIES, INSTITUTIONAL	-	20,933.74	-
441300	SUPPLIES, FOOD SERVICES	-	19.33	-
442000	COST OF FOOD, FOOD SERVICE	-	1,164.48	-
443100	FREIGHT IN	-	524.85	-
444000	GRADUATION GOWNS	-	(846.20)	-
445000	SALES AND USE TAX	-	644.89	-
446000	SHIPPING/HANDLING CHARGES	-	200.00	-
	Supplies & Materials Subtotal	658,003.00	821,841.58	647,990.00
500010	OTHER OPER EXP	8,717,981.00	-	8,247,256.00
511000	AUDIT	-	76,213.60	-
515200	JPA SELF-INSURANCE ADMIN	-	58.07	-
515300	SOFTWARE LICENSING FEES	-	337,594.96	-
525100	MEMBERSHIP, DISTRICT	-	134,546.42	-
525200	MEMBERSHIP, EMPLOYEE	-	10,407.15	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	609,674.66	-
535300	INS DEDUCTIBLE,GENL LIAB INS	-	2,468.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	57,466.75	-
545100	ADVERTISEMENTS REQ BY LAW	-	69,761.23	-
545200	LAWYERS' FEES	-	80,234.78	-
545300	LEGAL JUDGEMENTS	-	135,696.19	-
551100	ATHLETIC OFFICIALS FEES	-	27,047.86	-
551200	CLASSROOM SPEAKERS	-	1,545.00	-
551300	INDEPENDENT CONTRACTOR	-	138,175.82	-
551600	WARRANT RECONCILIATION	-	4,684.77	-

Palomar College
BUDGET REPORT
 Comparing Fiscal Years
 2008 and 2009

Run Oct 07, 2008
 Report Request: BYTFNDPG
 Layout: BUDGET COMPARE
 Scope Name: BYTFD11UNR

Project Grant :0000000 UNRESTRICTED
 Deptid: #N/A #N/A
 Program Code: #N/A #N/A
 Fund Code: 11 GENERAL UNRESTRICTED SUBFUND
 Class: #N/A #N/A

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
551900	OTH PERSONAL&CONSULT SVC	-	1,757,338.95	-
555100	POSTAGE	-	269,295.20	-
560900	DISTRICT VEHICLE USE	-	22,121.21	-
561000	RENT & LEASE, EQUIPMENT	-	17,375.72	-
562000	RENTS & LEASES, LAND/BLDGS	-	496,276.04	-
562100	RENTAL OF FIELDS	-	10,825.00	-
563000	RENTAL OF TRANSPORTATION	-	23,188.96	-
564000	RENTAL OF FILMS	-	18,763.42	-
565100	MAINTENANCE AGREEMT,EQUIP	-	261,800.81	-
565200	MAINTENCE AGREE,SOFTWARE	-	343,283.17	-
565300	REPAIRS&MAINT NONINST EQUIP	-	57,278.63	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	23,721.51	-
565500	REPAIRS&MAINTENANCE BLDGS	-	265,092.16	-
565550	MAINTENANCE, GROUNDS	-	1,303.56	-
575100	TRAVEL, ACADEMIC ADMIN	-	44,132.36	-
575110	TRAVEL, STATE COMMISSION	-	1,283.41	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	68,336.06	-
575200	TRAVEL, CLASSIFIED LAND ADMINISTR	-	51,774.80	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	68,474.36	-
575300	TRAVEL, STUDENT	-	84,286.69	-
575310	TRAVEL WITH STUDENT	-	27,772.30	-
575400	TRAVEL, NON EMPLOYEE	-	293.00	-
575500	ATHLETIC ENTRY FEES	-	23,721.50	-
575600	ORIENTATION EXPENSES	-	77.34	-
575700	STAFF DEVELOPMNT AT PALOMR	-	59,934.07	-
575800	FOOD FOR MEETINGS	-	41,925.32	-
580100	ELECTRICITY	-	1,516,831.83	-
580150	FUEL, GAS	-	357,857.69	-
580200	GASOLINE AND OIL	-	36,200.27	-
580250	JANITORIAL SERVICES	-	3,174.65	-
580300	LAUNDRY/DRY CLEANING	-	14,968.37	-
580350	PEST CONTROL	-	3,796.96	-
580400	SEWAGE	-	81,508.46	-
580450	TELEPHONE	-	210,599.22	-
580500	TELEPHONE CONNECTIONS	-	4,532.76	-
580550	WASTE DISPOSAL	-	84,771.97	-
580600	WASTE DISPOSAL,HAZARDOUS	-	83,581.44	-
580650	WATER	-	139,950.09	-
585100	ADMINISTRATIVE EXPENSE	-	115,431.72	-
585150	ADVERTISE NOT REQ BY LAW	-	140,623.30	-
585200	BAD DEBT EXPENSE	-	(39.17)	-
585250	BANK CHARGES	-	4,300.00	-
585260	BANK CREDIT CARD EXPENSE	-	189,755.22	-
585350	DAMAGE/PERSONL PROPERTY	-	370.00	-
585400	DISALLOWED FIN AID GRANTS	-	(3,198.69)	-
585450	FILM PROCESSING	-	16,976.64	-
585610	TRAN COSTS	-	341.00	-
585750	PRINTING	-	680,772.86	-
585850	PUBLISHING EXPENSE	-	9,448.88	-
585900	ROYALTY EXPENSE	-	1,723.86	-
585910	LICENSING FEE	-	43,073.39	-
	Other Oper Exp Subtotal	8,717,981.00	9,462,603.53	8,247,256.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(505,262.28)	-
	Indirect Costs Subtotal	(600,000.00)	(505,262.28)	(600,000.00)
600010	CAPITAL OUTLAY	913,373.00	-	42,994.00
612000	SITE IMPROVEMENT	-	15,992.44	-
612100	GROUNDS IMPROVEMENT	-	40,768.94	-

Palomar College
BUDGET REPORT
 Comparing Fiscal Years
 2008 and 2009

Run Oct 07, 2008

Project Grant :0000000	UNRESTRICTED	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFD11UNR
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
621000	BUILDING ADDITIONS	-	28.33	-
622000	BUILDING BUILT IN FIXTURES	-	5,750.26	-
623100	ARCHITECTURL&ENGINEER FEE	-	31,880.32	-
623200	BLUEPRINTS&INSPECTION SVCS	-	488.27	-
623300	PERMITS AND FEES	-	551.68	-
624000	BUILDING PURCHASE	-	9,731.98	-
631000	LIBRARY BOOKS	-	68,049.28	-
632000	LIBRARY MAGAZINE&PERIODICL	-	45,607.93	-
633000	LIBRARY NONPRINT MEDIA	-	38,181.11	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	168,983.56	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	13,529.65	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	6,182.78	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	247,519.66	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,050.69	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	96,454.38	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	4,572.13	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	6,971.00	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	7,096.97	-
	Capital Outlay Subtotal	913,373.00	813,391.36	42,994.00
721000	INTRAFUND TRANS OUT WITHIN	-	141,911.76	-
721010	INTRAFUND TRANS OUT WITHIN	141,914.00	-	63,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	542,519.98	-
731010	INTERFUND TRANS OUT BETWEEN	570,912.00	-	573,212.00
765000	STUDENT LOANS	-	(82.08)	-
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	833,344.00	-	138,729.00
793010	CONTINGENCY, COLA	-	-	565,854.00
798010	CONTINGENCY,GROWTH OBLIGATION	-	-	727,211.00
799010	CONTINGENCY HOLDING ACCOUNT	-	-	60,000.00
	Other Outgoing Subtotal	6,546,170.00	684,349.66	7,128,006.00
Expense Grand Total		107,596,884.00	102,837,321.35	105,799,155.00
	81's Federal Revenues Subtotal	-	-	-
861100	APPRENTICESHIP APPORTIONM	1,420,863.00	(1,420,863.00)	1,430,525.00
861110	APPRENTICESHIP PRIOR YEAR	-	(98,261.00)	-
861200	STATE GENERAL APPORTIONMT	29,963,183.00	(31,422,191.00)	32,143,954.00
861210	GENERL APPORTNMT PRIOR YR	-	(79,715.00)	-
861450	PART TIME FACULTY APPORT	838,297.00	(838,297.00)	838,297.00
861500	2% BFAP ADMIN	41,784.00	(41,784.00)	41,784.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	(540,530.82)	600,000.00
868400	RETURN TO TITLE IV FROM STATE	-	(2,551.00)	-
	86's State Revenues Subtotal	32,864,127.00	(34,444,192.82)	35,054,560.00
881100	TAX ALLOCATION SECURD ROLL	47,523,239.00	(48,767,090.91)	47,523,239.00
881200	TAX ALLOC SUPPLEMENT ROLL	3,500,000.00	(2,091,867.27)	3,500,000.00
881300	TAX ALLOCN UNSECURED ROLL	3,000,000.00	(1,799,946.45)	3,000,000.00
881600	PRIOR YEARS TAXES	-	(8,797.70)	-
883600	FOLLETT	400,000.00	(507,917.21)	400,000.00
885300	FACILITIES RENTAL AND LEASE	-	(1,126.62)	-
886200	INTEREST COUNTY TREASURY	800,000.00	(1,000,014.42)	800,000.00
887400	ENROLLMENT FEE	6,450,401.00	(6,414,477.85)	6,450,401.00
887910	TRANSCRIPT INCOME	15,000.00	(14,571.00)	15,000.00
888010	NON RESIDENT TUITION USA	500,000.00	(577,968.00)	500,000.00
888020	NONRESIDENT TUITION FOREIGN	1,100,000.00	(1,184,185.15)	1,100,000.00
889030	COBRA ADMIN FEE	-	(983.32)	-
889300	CASH OVER/SHORT	-	421.13	-
889500	INDIRECT COST (ADMIN O'HEAD)	-	(535.00)	-

Palomar College			
BUDGET REPORT			
Comparing Fiscal Years			
2008 and 2009			
			Run Oct 07, 2008
Project Grant :0000000	UNRESTRICTED		Report Request: BYTFNDPG
Deptid: #N/A	#N/A		Layout: BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name: BYTFD11UNR
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		
		FY07-08	FY07-08
		Budget	Expended/Received
			Year to Date
			FY08-09
			Budget
Account	Description		
889600	LIBRARY FINES	-	(4,077.55)
889800	RETURNED CHECKS	-	2,676.10
889830	RETURNED CHECK FEE	-	(463.20)
889850	STUDNT REFND WRITE-OFF TO DIST	-	11.00
889880	STALE DATED/VOID WARRANTS	-	(19,682.37)
889900	OTHER LOCAL REVENUES	-	(214,370.40)
889999	BEGINNING BALANCE, LOCAL	8,642,891.00	-
	88's Local Revenues Subtotal	71,931,531.00	(62,604,966.19)
			68,944,595.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,801,226.00	(2,801,226.00)
	89's Other Sources Subtotal	2,801,226.00	(2,801,226.00)
			1,800,000.00
			1,800,000.00
Revenue Grand Total		107,596,884.00	(99,850,385.01)
			105,799,155.00

FUND 11 UNRESTRICTED
(Designated Only)

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
Project Grant : DESIGNATED		Designated	Report Request:	Run Oct 07, 2008
Deptid: #N/A		#N/A	Layout:	BYTFNDPG
Program Code: #N/A		#N/A	Scope Name:	BUDGET COMPARE
Fund Code: 11		GENERAL UNRESTRICTED SUBFUND		BYTFD11DES
Class: #N/A		#N/A		
Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
140010	NON-INSTR SALARIES - OTHER	8,238.00	-	-
147100	SERVIC PROVIDR NONINST ACA	-	7,348.12	-
14's	Non-Instr Salaries - Other	8,238.00	7,348.12	-
	Academic Salaries Subtotal	8,238.00	7,348.12	-
212100	SUPERVISOR, CAST	-	14,449.99	-
212110	SUPERVISOR, CAST	61,843.00	-	77,343.00
212200	CLASSIFIED REGULAR SALARY	-	192,861.96	-
212210	CLASSIFIED REGULAR SALARY	276,100.00	-	204,095.00
21's	Non-Instr Salaries - Reg	337,943.00	207,311.95	281,438.00
22's	Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	169,975.00	-	101,036.00
231100	HOURLY CLASSIFIED, TEMP	-	6,962.50	-
231500	HRLY HEALTH PROFESSIONAL	-	29,048.19	-
232100	OVERTIME CLASSIFID SALARIED	-	17,045.80	-
234100	SERVICE PROVIDER CLASSIFIED	-	2,733.03	-
234200	SERVICE PROVIDER COMM ED	-	800.00	-
234400	SERVICE PROVIDER STUDENT	-	1,929.19	-
235100	STUDENT EMPLOYEE	-	55,789.61	-
23's	Non-Academic Salaries - Other	169,975.00	114,308.32	101,036.00
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	507,918.00	321,620.27	382,474.00
310010	STRS	341.00	-	-
311301	STRS OTHERACA NONINSTRUCT	-	340.49	-
31's	STRS	341.00	340.49	-
320010	PERS	32,919.00	-	26,464.00
322102	PERS CLASSIFIED	-	16,665.29	-
322202	PERS NON-INSTR ADMIN/SUPR	-	1,342.65	-
32's	PERS	32,919.00	18,007.94	26,464.00
330010	FICA & MEDICARE (OASDI)	29,706.00	-	22,710.00
332102	FICA CLASSIFIED	-	13,071.93	-
332202	FICA NON-INSTR ADMIN/SUPR	-	871.15	-
335301	MEDCA OTH ACA NONINSTRUCT	-	106.55	-
336102	MEDCA CLASSIFIED	-	3,597.55	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	203.73	-
33's	FICA & Medicare (OASDI)	29,706.00	17,850.91	22,710.00
340010	HEALTH & WELFARE	107,348.00	-	94,283.00
340252	MEDICAL CLASSIFIED	-	31,292.03	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	2,309.84	-
341252	DENTAL CLASSIFIED	-	3,194.18	-
341302	DENT NON-INSTR ADMIN/SUPR	-	223.88	-
342252	VISION CLASSIFIED	-	880.96	-
342302	VISION NON-INSTR ADMIN/SUP	-	50.89	-
343252	LIFE CLASSIFIED	-	415.08	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	24.01	-
344252	LTD (DISABILITY) CLASSIFIED	-	652.83	-
344302	LTD NON-INSTR ADMIN/SUPR	-	52.35	-
345252	LONG TERM CARE CLASSIFIED	-	144.35	-
345302	LTC NON-INSTR ADMIN/SUPR	-	8.32	-
348020	FUTURE RETIREE HEALTH-NONACA	-	15,520.97	-
34's	Health & Welfare	107,348.00	54,769.69	94,283.00
350010	STATE UNEMP INSURANCE	591.00	-	683.00
351301	UNEMP OTH ACA NONINSTRUCT	-	8.31	-
352102	UNEMPLOYMENT CLASSIFIED	-	295.37	-
352202	UNEMP NON-INSTR ADMN/SUP	-	16.05	-
353102	UNEMP STUDENT	-	14.28	-
35's	State Unempl Insurance	591.00	334.01	683.00
360010	WORKER'S COMP	7,849.00	-	4,923.00
361301	WC OTHER ACA NON INSTRUCT	-	108.76	-
362102	WC CLASSIFIED	-	3,734.44	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008

Project Grant : DESIGNATED	Designated		Report Request:	BYTFNDFG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYTFD11DES
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
362202	WC NON-INSTR ADMIN/SUPERV	-	216.36	-
363102	WC STUDENT	-	856.98	-
	36's Workers' Comp	7,849.00	4,916.54	4,923.00
370010	APPLE	2,101.00	-	692.00
372102	APPLE CLASSIFIED	-	975.43	-
	37's APPLE	2,101.00	975.43	692.00
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	180,855.00	97,195.01	149,755.00
400010	SUPPLIES & MATERIALS	677,942.00	-	563,682.00
411000	SOFTWARE LESS THAN \$5,000	-	1,019.82	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	3,031.15	-
422000	SUBSCRIPTIONS, PERIODICALS	-	1,363.88	-
423000	BOOKSTORE TEXTBOOKS	-	130.65	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	379,085.52	-
431100	SUPPLIES, INSTRUCTIONAL FOOD	-	176.88	-
432000	INSTRUCTIONAL TESTS	-	5,010.58	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	205,886.42	-
441100	SUPPLIES, INSTITUTIONAL	-	1,415.17	-
441300	SUPPLIES, FOOD SERVICES	-	398.14	-
443100	FREIGHT IN	-	60.65	-
444000	GRADUATION GOWNS	-	164.40	-
446000	SHIPPING/HANDLING CHARGES	-	84.88	-
447100	ABATEMENT/WAREHSE STORES	-	(10,488.39)	-
	Supplies & Materials Subtotal	677,942.00	587,339.75	563,682.00
500010	OTHER OPER EXP	1,683,269.00	-	1,464,970.00
515100	INTERNET ACCESS	-	20.38	-
515300	SOFTWARE LICENSING FEES	-	5,846.11	-
525200	MEMBERSHIP, EMPLOYEE	-	989.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	6,000.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	6,316.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	246.00	-
551100	ATHLETIC OFFICIALS FEES	-	7,195.00	-
551200	CLASSROOM SPEAKERS	-	850.00	-
551300	INDEPENDENT CONTRACTOR	-	152,625.54	-
551900	OTH PERSONAL&CONSULT SVC	-	86,045.11	-
555100	POSTAGE	-	457,486.12	-
560900	DISTRICT VEHICLE USE	-	89.00	-
561000	RENT & LEASE, EQUIPMENT	-	65,775.87	-
563000	RENTAL OF TRANSPORTATION	-	736.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	66,965.46	-
565200	MAINTENANCE AGREE,SOFTWARE	-	6,467.82	-
565300	REPAIRS&MAINT NONINST EQUIP	-	8,311.58	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	3,057.94	-
565500	REPAIRS&MAINTENANCE BLDGS	-	9,517.77	-
575110	TRAVEL, STATE COMMISSION	-	82.90	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	18,468.06	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	2,323.37	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	8,562.30	-
575300	TRAVEL, STUDENT	-	26,336.00	-
575310	TRAVEL WITH STUDENT	-	38,420.98	-
575600	ORIENTATION EXPENSES	-	200.00	-
575700	STAFF DEVLOPMNT AT PALOMR	-	3,958.95	-
575800	FOOD FOR MEETINGS	-	23,933.97	-
580150	FUEL, GAS	-	11,663.16	-
580250	JANITORIAL SERVICES	-	464.25	-
580300	LAUNDRY/DRY CLEANING	-	1,861.76	-
580450	TELEPHONE	-	112.33	-
585150	ADVERTISE NOT REQ BY LAW	-	257.53	-
585450	FILM PROCESSING	-	557.10	-
585500	FINGERPRINTING	-	744.00	-
585750	PRINTING	-	52,906.92	-
585850	PUBLISHING EXPENSE	-	30,038.27	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008

Project Grant :DESIGNATED	Designated	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFD11DES
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
585900	ROYALTY EXPENSE	-	19,510.57	-
590010	ABATEMENT BUDGET POOL	(764,830.00)	-	(803,500.00)
590100	FACILITIES SERVICES ABATEMENT	-	(33,575.56)	-
590200	INFORMATION SERVICES ABATEMENT	-	(8,812.53)	-
590300	MAIL SERVICES ABATEMENT	-	(423,419.79)	-
590400	PRINT SERVICES ABATEMENT	-	(384,283.63)	-
	Other Oper Exp Subtotal	918,439.00	274,851.61	661,470.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	314,593.00	-	140,818.00
621000	BUILDING ADDITIONS	-	76.54	-
631000	LIBRARY BOOKS	-	4,001.35	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	10,167.97	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	1,936.13	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	5,507.39	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	101,063.31	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	83,600.16	-
	Capital Outlay Subtotal	314,593.00	206,352.85	140,818.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,816,226.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,816,226.00	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	4,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,000.00	-	-
763000	STUDENT TRANSPORTATION	-	3,620.00	-
763010	STUDENT TRANSPORTATION	3,620.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	502,462.00	-	955,062.00
	Other Outgoing Subtotal	3,326,308.00	2,823,846.00	955,062.00
Expense Grand Total		5,934,293.00	4,318,553.61	2,853,261.00
	81's Federal Revenues Subtotal	-	-	-
868100	STATE LOTTERY PROCEEDS	430,000.00	(373,621.52)	380,000.00
868200	STATE MANDATED COSTS	20,239.00	(20,239.00)	-
869999	BEGINNING BALANCE, STATE	1,445,427.00	-	472,857.00
	86's State Revenues Subtotal	1,895,666.00	(393,860.52)	852,857.00
884120	CATALOG SALES	4,000.00	(6,926.00)	7,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	9,000.00	(8,356.25)	9,000.00
884180	LIBRARY COPIER SALES	2,300.00	(10,289.70)	8,000.00
884210	PLANETARIUM SALES	48.00	(7,204.80)	-
884220	POSTAGE CHARGES	15,000.00	(10,441.27)	10,000.00
884230	PRINTING CHARGES	147,223.00	(37,817.52)	55,417.00
884240	PRINTING PRODUCTION SALES	4,225.00	(49,452.02)	20,000.00
884260	RECYCLING COMMISSION	1,030.00	(5,568.29)	6,074.00
884290	TICKET/GATE/PROGRAM SALES	16,409.00	(24,399.94)	91.00
884300	VENDING COMMISSIONS	44,000.00	(89,729.37)	24,543.00
884350	MISC SALES AND COMMISSION	45,278.00	(53,288.50)	45,000.00
885300	FACILITIES RENTAL AND LEASE	7,720.00	(56,076.26)	10,634.00
886100	INTEREST BANK ACCOUNTS	42,630.00	(42,629.17)	-
887500	FIELD TRP;USEOF NONDIST FAC	19,918.00	(12,764.50)	57,725.00
887620	HLTH SERVICE PHYSICAL EXAM	30,000.00	(31,082.67)	30,000.00
887700	INSTR MAT FEES;SALE MATERL	202,082.00	(194,223.95)	142,859.00
887710	COURSE RELATED FEES	13,859.00	(17,063.00)	9,224.00
887800	STUDNT INSURANCE PAYMNTS	5,653.00	(6,051.00)	5,000.00
887910	TRANSCRIPT INCOME	91,902.00	(125,107.00)	91,902.00
888900	OTH STUDENT FEES&CHARGES	1,080.00	(1,680.00)	1,080.00
888920	COURSE TESTING FEE	5,410.00	(5,627.00)	3,600.00
888940	PALOMR IDENTIFICATION CARD	105,431.00	(67,366.00)	-
889300	CASH OVER/SHORT	-	(114.92)	-
889400	EMPLOYEE PALOMAR ID CARD	4,000.00	-	-
889600	LIBRARY FINES	1,700.00	(1,912.65)	1,000.00
889650	PARKING FINES	232,011.00	(278,602.95)	228,459.00

Palomar College
BUDGET REPORT
 Comparing Fiscal Years
 2008 and 2009

Run Oct 07, 2008
 Report Request: BYTFNDPG
 Layout: BUDGET COMPARE
 Scope Name: BYTFD11DES

Project Grant :DESIGNATED Designated
 Deptid: #N/A #N/A
 Program Code: #N/A #N/A
 Fund Code: 11 GENERAL UNRESTRICTED SUBFUND
 Class: #N/A #N/A

Account	Description	FY07-08	FY07-08	FY08-09
		Budget	Expended/Received Year to Date	Budget
889800	RETURNED CHECKS	-	(148.95)	-
889900	OTHER LOCAL REVENUES	23,922.00	(14,090.00)	5,110.00
889999	BEGINNING BALANCE, LOCAL	2,882,691.00	-	1,168,686.00
	88's Local Revenues Subtotal	3,958,522.00	(1,158,013.68)	1,940,404.00
898200	INTRAFUND TRANSFR IN,WITHIN	80,105.00	(80,105.00)	60,000.00
	89's Other Sources Subtotal	80,105.00	(80,105.00)	60,000.00
Revenue Grand Total		5,934,293.00	(1,631,979.20)	2,853,261.00

**FUND 12
RESTRICTED**

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
Report Request: BYTFNDPG
Layout: BUDGET COMPARE
Scope Name: BYTFND12

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 12 GENERAL RESTRICTED SUBFUND
Class: #N/A #N/A

Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
111000	INSTRUCTIONAL SAL, CONTRACT	-	792,819.34	-
111010	INSTRUCTIONAL SALARY, CONTRACT	803,459.18	-	860,005.00
	11's Instr Salaries - Contract	803,459.18	792,819.34	860,005.00
122100	COUNSELORS, CONTRACT	-	562,520.80	-
122110	COUNSELORS, CONTRACT	603,745.24	-	656,692.00
123400	DIRECTR/COORDINAT,ACA CONT	-	466,245.11	-
123410	DIRECTOR/COORDINATOR, ACA CONT	474,318.00	-	-
123610	DIRECTOR/COORDINATOR, AA CONT	-	-	497,998.00
	12's Non-Instr Salaries - Contract	1,078,063.24	1,028,765.91	1,154,690.00
130010	INSTR SALARIES - OTHER	483,036.00	-	205,039.00
131100	ASSIGN TIME HRLY REPLACEMT	-	24,620.69	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	299,620.92	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	61,616.42	-
135300	OVERLOAD,CONTRACT INSTRUC	-	41,110.93	-
135700	OVERLOAD,SUMMER ACA HRLY	-	14,480.50	-
137200	SERVICE PROVIDER ACA INSTR	-	2,917.21	-
137400	SERVICE PROVIDER ED SERVIC	-	15,660.18	-
	13's Instr Salaries - Other	483,036.00	460,026.85	205,039.00
140010	NON-INSTR SALARIES - OTHER	462,246.94	-	269,069.90
141100	COUNSELOR, HOURLY	-	77,728.36	-
142100	EDUCATIONL ADMINSTRTR HRLY	-	6,461.44	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	267,969.50	-
145100	OVERLOAD,SUMMER NON-INST	-	28,908.01	-
146600	REPLC COUNSLR SUMMR HRLY	-	845.10	-
147100	SERVIC PROVIDR NONINST ACA	-	22,710.48	-
	14's Non-Instr Salaries - Other	462,246.94	404,622.89	269,069.90
	Academic Salaries Subtotal	2,826,805.36	2,686,234.99	2,488,803.90
212100	SUPERVISOR, CAST	-	1,035,396.34	-
212110	SUPERVISOR, CAST	1,082,128.86	-	436,792.00
212200	CLASSIFIED REGULAR SALARY	-	3,688,809.14	-
212210	CLASSIFIED REGULAR SALARY	3,927,890.25	-	4,223,023.76
212300	CLASSIFIED HEALTH PROFESSL	-	140,786.00	-
212310	CLASSIFIED HEALTH PROFESSIONAL	173,332.00	-	193,521.00
212610	NON-INSTRUCTNL ADMINISTRATORS	-	-	663,333.00
	21's Non-Instr Salaries - Reg	5,183,351.11	4,864,991.48	5,516,669.76
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	2,458,953.26	-	1,870,944.50
231100	HOURLY CLASSIFIED, TEMP	-	514,102.53	-
231300	HOURLY TUTORS	-	6,504.41	-
231500	HRLY HEALTH PROFESSIONAL	-	58,967.26	-
232100	OVERTIME CLASSIFID SALARIED	-	84,245.92	-
232200	OVERTIME SUPERVISR SALRIED	-	14,188.60	-
233100	REPLACE CLASSIFIED SALARYD	-	13,606.78	-
234100	SERVICE PROVIDER CLASSIFIED	-	93,713.99	-
234300	SERVICE PROVIDER CONTR ED	-	220,715.19	-
234400	SERVICE PROVIDER STUDENT	-	11,327.02	-
235100	STUDENT EMPLOYEE	-	1,040,232.57	-
235200	STUDENT TUTORS	-	1,862.45	-
235400	STUDENT WORK STUDY	-	194,151.72	-
	23's Non-Academic Salaries - Other	2,458,953.26	2,253,618.44	1,870,944.50
240010	INSTR AIDES - OTHER	99,524.42	-	85,801.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	84,411.63	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	2,018.00	-
245100	STUDENT INSTR AIDE, DIRECT	-	8,853.17	-
	24's Instr Aides - Other	99,524.42	95,282.80	85,801.00
	Non Acad Salaries Subtotal	7,741,828.79	7,213,892.72	7,473,415.26
310010	STRS	203,288.92	-	193,959.37

Palomar College
BUDGET REPORT
 Comparing Fiscal Years
 2008 and 2009

Run Oct 07, 2008

Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYTFND12
Fund Code: 12	GENERAL RESTRICTED SUBFUND			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
311101	STRS ACADEMIC INSTRUCTORS	-	94,090.06	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	76,153.16	-
311301	STRS OTHERACA NONINSTRUCT	-	27,191.59	-
	31's STRS	203,288.92	197,434.81	193,959.37
320010	PERS	492,043.73	-	506,753.97
321201	PERS EDUCATIONAL ADMIN/SUP	-	9,607.56	-
322102	PERS CLASSIFIED	-	354,069.45	-
322202	PERS NON-INSTR ADMIN/SUPR	-	95,889.38	-
322302	PERS INSTR AIDE DIRECT INSTR	-	229.77	-
	32's PERS	492,043.73	459,796.16	506,753.97
330010	FICA & MEDICARE (OASDI)	465,455.93	-	471,856.16
331101	FICA ACADEMIC INSTRUCTORS	-	1,079.76	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	6,262.62	-
331301	FICA OTHERACA NONINSTRUCT	-	572.71	-
332102	FICA CLASSIFIED	-	246,669.97	-
332202	FICA NON-INSTR ADMIN/SUPR	-	63,233.84	-
332302	FICA INSTR AIDE DIRECT INSTR	-	791.02	-
335101	MEDCA ACADEM INSTRUCTORS	-	18,242.32	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	11,344.44	-
335301	MEDCA OTH ACA NONINSTRUCT	-	5,382.25	-
336102	MEDCA CLASSIFIED	-	70,927.10	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	15,195.36	-
336302	MEDCA INST AIDE DIRECT INSTR	-	1,237.68	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	24.95	-
	33's FICA & Medicare (OASDI)	465,455.93	440,964.02	471,856.16
340010	HEALTH & WELFARE	1,744,535.95	-	1,913,303.28
340101	MEDIC ACADEMIC INSTRUCTORS	-	99,754.69	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	106,767.65	-
340252	MEDICAL CLASSIFIED	-	697,884.14	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	135,029.90	-
341101	DENT ACADEMIC INSTRUCTORS	-	9,137.52	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	9,755.12	-
341252	DENTAL CLASSIFIED	-	63,808.03	-
341302	DENT NON-INSTR ADMIN/SUPR	-	12,427.94	-
342101	VISION ACADEMIC INSTRUCTOR	-	2,346.09	-
342151	VISION EDUCATIONL ADMIN/SUP	-	2,483.10	-
342252	VISION CLASSIFIED	-	18,086.20	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,378.93	-
343101	LIFE ACADEMIC INSTRUCTORS	-	1,095.60	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,170.08	-
343252	LIFE CLASSIFIED	-	8,291.41	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,572.11	-
344101	LTD ACADEMIC INSTRUCTORS	-	2,957.18	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,718.91	-
344252	LTD (DISABILITY) CLASSIFIED	-	12,831.41	-
344302	LTD NON-INSTR ADMIN/SUPR	-	3,675.86	-
345101	LTC ACADEMIC INSTRUCTORS	-	383.94	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	406.53	-
345252	LONG TERM CARE CLASSIFIED	-	2,959.89	-
345302	LTC NON-INSTR ADMIN/SUPR	-	552.88	-
348010	FUTURE RETIREE HEALTH-ACA	-	57,775.12	-
348020	FUTURE RETIREE HEALTH-NONACA	-	283,243.95	-
	34's Health & Welfare	1,744,535.95	1,541,494.18	1,913,303.28
350010	STATE UNEMP INSURANCE	11,765.50	-	26,858.06
351101	UNEMP ACADEMIC INSTRUCTOR	-	1,511.53	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,186.08	-
351301	UNEMP OTH ACA NONINSTRUCT	-	532.49	-
352102	UNEMPLOYMENT CLASSIFIED	-	5,585.69	-
352202	UNEMP NON-INSTR ADMN/SUP	-	1,183.23	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
Report Request: BYTFNDPG
Layout: BUDGET COMPARE
Scope Name: BYTFND12

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 12 GENERAL RESTRICTED SUBFUND
Class: #N/A #N/A

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
352302	UNEMP INSTR AIDE DIRECT INST	-	129.22	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	3.19	-
353102	UNEMP STUDENT	-	120.76	-
35's	State Unempl Insurance	11,765.50	10,252.19	26,858.06
360010	WORKER'S COMP	156,057.85	-	149,093.94
361101	WC ACADEMIC INSTRUCTORS	-	18,635.18	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	15,275.80	-
361301	WC OTHER ACA NON INSTRUCT	-	5,994.48	-
362102	WC CLASSIFIED	-	72,289.84	-
362202	WC NON-INSTR ADMIN/SUPERV	-	15,699.62	-
362302	WC INSTR AIDE DIRECT INSTR	-	1,308.60	-
362402	WC INSTR AIDE NOTDIRECT INST	-	31.33	-
363102	WC STUDENT	-	18,562.18	-
36's	Workers' Comp	156,057.85	147,797.03	149,093.94
370010	APPLE	39,207.85	-	38,173.06
371101	APPLE ACADEMIC INSTRUCTOR	-	2,536.45	-
371301	APPLE OTH ACA NONINSTRUCT	-	1,618.19	-
372102	APPLE CLASSIFIED	-	21,947.83	-
372302	APPLE INST AIDE DIRECT INSTR	-	1,735.87	-
372402	APPLE INS AIDE NOTDIRECT INS	-	28.32	-
37's	APPLE	39,207.85	27,866.66	38,173.06
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	3,112,355.73	2,825,605.05	3,299,997.84
400010	SUPPLIES & MATERIALS	967,260.67	-	917,102.76
411000	SOFTWARE LESS THAN \$5,000	-	207,858.34	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	18,326.34	-
422000	SUBSCRIPTIONS, PERIODICALS	-	9,427.55	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	212,177.27	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	443.71	-
432000	INSTRUCTIONAL TESTS	-	5,022.33	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	368,902.64	-
441100	SUPPLIES, INSTITUTIONAL	-	2,469.89	-
442000	COST OF FOOD, FOOD SERVICE	-	39.26	-
443200	FREIGHT OUT	-	2,833.79	-
444000	GRADUATION GOWNS	-	168.06	-
	Supplies & Materials Subtotal	967,260.67	827,669.18	917,102.76
500010	OTHER OPER EXP	6,051,614.38	-	9,127,544.10
515100	INTERNET ACCESS	-	900.00	-
515300	SOFTWARE LICENSING FEES	-	289,944.60	-
525100	MEMBERSHIP, DISTRICT	-	2,175.00	-
525200	MEMBERSHIP, EMPLOYEE	-	1,911.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	11,179.07	-
535300	INS DEDUCTIBLE,GENL LIAB INS	-	1,392.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	9,999.92	-
545100	ADVERTISEMENTS REQ BY LAW	-	1,938.44	-
545200	LAWYERS' FEES	-	7,638.79	-
551200	CLASSROOM SPEAKERS	-	3,310.00	-
551300	INDEPENDENT CONTRACTOR	-	783,237.04	-
551900	OTH PERSONAL&CONSULT SVC	-	2,209,651.21	-
555100	POSTAGE	-	121,218.80	-
560900	DISTRICT VEHICLE USE	-	741.90	-
561000	RENT & LEASE, EQUIPMENT	-	7,725.57	-
562000	RENTS & LEASES, LAND/BLDGS	-	198,284.60	-
563000	RENTAL OF TRANSPORTATION	-	43,742.13	-
565100	MAINTENANCE AGREEMT,EQUIP	-	90,584.03	-
565200	MAINTENCE AGREE,SOFTWARE	-	72,858.09	-
565300	REPAIRS&MAINT NONINST EQUIP	-	16,387.01	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
Report Request: BYTFNDPG
Layout: BUDGET COMPARE
Scope Name: BYTFND12

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 12 GENERAL RESTRICTED SUBFUND
Class: #N/A #N/A

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
565400	REPAIRS&MAINT INSTR EQUIPMT	-	14,226.44	-
565500	REPAIRS&MAINTENANCE BLDGS	-	64,282.05	-
565550	MAINTENANCE, GROUNDS	-	2,055.00	-
565600	TENANT IMPROVEMENTS	-	900.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	35,505.39	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	41,781.48	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	29,084.87	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	88,879.24	-
575300	TRAVEL, STUDENT	-	55,911.74	-
575310	TRAVEL WITH STUDENT	-	47,535.36	-
575400	TRAVEL, NON EMPLOYEE	-	25,499.92	-
575700	STAFF DEVELOPMNT AT PALOMR	-	8,424.87	-
575800	FOOD FOR MEETINGS	-	144,947.77	-
580100	ELECTRICITY	-	62,065.26	-
580150	FUEL, GAS	-	10,401.83	-
580250	JANITORIAL SERVICES	-	1,764.00	-
580300	LAUNDRY/DRY CLEANING	-	1,163.62	-
580450	TELEPHONE	-	9,243.93	-
580500	TELEPHONE CONNECTIONS	-	18,255.46	-
580550	WASTE DISPOSAL	-	2,145.00	-
580650	WATER	-	1,815.00	-
585100	ADMINISTRATIVE EXPENSE	-	2,816.26	-
585110	UPWARD BOUND STUDENT EXPENSE	-	47,650.02	-
585150	ADVERTISE NOT REQ BY LAW	-	47,811.48	-
585300	COST OF SALES	-	10,081.51	-
585400	DISALLOWED FIN AID GRANTS	-	(146.00)	-
585450	FILM PROCESSING	-	19,861.21	-
585500	FINGERPRINTING	-	484.00	-
585750	PRINTING	-	207,971.75	-
585850	PUBLISHING EXPENSE	-	3,325.00	-
585910	LICENSING FEE	-	2,257.84	-
	Other Oper Exp Subtotal	6,051,614.38	4,882,820.50	9,127,544.10
580010	INDIRECT COSTS BUDGET POOL	620,346.18	-	702,312.00
585550	INDIRECT COSTS	-	508,589.63	-
	Indirect Costs Subtotal	620,346.18	508,589.63	702,312.00
600010	CAPITAL OUTLAY	1,957,987.87	-	1,441,826.14
612000	SITE IMPROVEMENT	-	33,550.16	-
612100	GROUNDS IMPROVEMENT	-	7,528.95	-
612200	PARKING IMPROVEMENT	-	104,606.31	-
623100	ARCHITECTURL&ENGINEER FEE	-	10,783.55	-
633000	LIBRARY NONPRINT MEDIA	-	43,211.00	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	268,197.23	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	2,379.00	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	247,975.62	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	342,338.85	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	2,204.57	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	241,751.95	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	49,624.26	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	26,894.32	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	14,998.81	-
	Capital Outlay Subtotal	1,957,987.87	1,396,044.58	1,441,826.14
721010	INTRAFUND TRANS OUT WITHIN	-	-	1,800,000.00
751000	STUDENT GRANTS	-	117,929.21	-
751010	STUDENT GRANTS	137,339.00	-	81,001.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	357,733.52	-
762010	STUDT BOOK&SUPPLY PAYMENTS	359,738.00	-	338,500.00

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008

Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFND12
Fund Code: 12	GENERAL RESTRICTED SUBFUND		
Class: #N/A	#N/A		

Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
763000	STUDENT TRANSPORTATION	-	40,157.00	-
763010	STUDENT TRANSPORTATION	40,197.00	-	39,694.00
766010	STU MEAL TICKET-FOOD SVCS	-	-	4,000.00
767000	STUDENT PIC CARD	-	14,025.00	-
767010	STUDENT PIC CARD	14,040.00	-	14,500.00
769000	STUDENT OTHER EXPENSES	-	82,143.37	-
769010	STUDENT OTHER EXPENSES	85,135.00	-	71,592.00
799010	CONTINGENCY HOLDING ACCOUNT	6,010,435.02	-	6,667,967.00
	Other Outgoing Subtotal	6,646,884.02	611,988.10	9,017,254.00
Expense Grand Total		29,925,083.00	20,952,844.75	34,468,256.00
812130	HEA FED WORK STUDY	221,824.00	(194,151.72)	188,170.00
812220	HEA TRIO	283,552.00	(286,027.65)	298,438.00
812221	HEA TRIO/SSS PRIOR YEAR	85,292.00	-	82,816.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	226,600.00	(210,890.73)	226,600.00
812226	HEA TRIO EOC PRIOR YEAR	67,466.00	-	83,175.00
812240	HEA TRIO UPWARD BOUND	250,000.00	(250,863.23)	250,000.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	54,516.00	-	53,653.00
812250	HEA GEAR UP	1,900,865.00	(2,108,311.15)	1,900,865.00
812251	HEA GEAR UP PRIOR YEAR	816,374.00	-	608,928.00
814100	TANF (FEDERAL)	57,000.00	(55,733.93)	54,150.00
815190	PELL GRANT ADMIN ALLOWANC	13,911.00	(15,834.98)	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	36,166.00	(61,393.92)	12,000.00
816100	VETERAN'S EDUCATION	7,113.00	(5,232.82)	6,880.00
817100	VOCTNL/APPLIED TECH ED ACT	611,577.00	(560,445.66)	768,110.00
817110	VTEA PRIOR YEAR	-	(19,665.04)	-
819800	OTHER FEDERAL REVENUES	80,804.00	(77,466.47)	3,312.00
819999	BEGINNING BALANCE, FEDERAL	6,724.00	-	66,644.00
	81's Federal Revenues Subtotal	4,719,784.00	(3,846,017.30)	4,610,741.00
861600	BASIC SKILLS	417,872.00	(417,872.00)	-
861610	BASIC SKILLS PRIOR YEAR	(45,302.00)	45,302.00	-
862150	EOPS	1,308,994.00	(1,308,563.52)	1,242,773.00
862200	DSPS	1,450,005.00	(1,267,124.46)	984,182.00
862210	DSPS PRIOR YEAR	-	(76,732.31)	-
862250	CALWORKS	340,714.00	(332,321.92)	320,540.00
862251	CALWORKS PRIOR YEAR	-	17,623.01	-
862400	OTH GEN CATEGORICL PROGMS	55,000.00	(54,237.14)	686.00
862450	BFAP	514,708.00	(514,708.00)	503,702.00
862451	BFAP CARRYOVER	-	-	34,241.00
862500	CARE	145,042.00	(144,922.62)	137,790.00
862650	FACULTY/STAFF DIVERSITY	20,692.00	(21,128.00)	-
862700	INSTR EQUIP/LIBRY MATERIALS	211,922.00	(211,922.00)	209,466.00
862701	INSTR EQUIP/LIBRY MATERIALS 1X	115,353.00	(115,353.00)	-
862750	MATRICULATION	1,686,331.00	(1,686,331.00)	1,565,936.00
862850	TELECOMM/TECH IMPRV PROG	45,183.00	(45,183.00)	-
865300	OTH SPECL CATAGORL PRGRM	4,131,925.00	(3,859,807.29)	5,740,000.00
865310	ASSOCIATE DEGREE NURSING GRAN	68,252.00	(55,926.38)	330,226.00
865320	CAPACITY BUILDING NURSING GRNT	209,972.00	(138,298.90)	71,673.00
865390	3C MEDIA SOLUTIONS PRIOR YEAR	95,016.00	-	36,052.00
865391	CCC CONFER PRIOR YEAR	21,823.00	-	95,569.00
868100	STATE LOTTERY PROCEEDS	2,270,000.00	(2,334,552.43)	2,270,000.00
869800	OTHER MISC STATE REVENUES	9,816.00	(9,816.00)	-
869999	BEGINNING BALANCE, STATE	2,096,323.00	-	5,095,048.00
	86's State Revenues Subtotal	15,169,641.00	(12,531,874.96)	18,637,884.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	160,996.00	(161,068.70)	36,166.00
883100	CONTRACT INSTRUCTIONL SVC	258,089.00	(344,408.15)	355,638.00

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
Report Request: BYTFNDPG
Layout: BUDGET COMPARE
Scope Name: BYTFND12

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 12 GENERAL RESTRICTED SUBFUND
Class: #N/A #N/A

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
883300	CONT INSTR SVC CONTRACT ED	2,337,179.00	(2,115,537.80)	3,875,745.00
883400	CONTRACT INSTRUCTIONL ROP	1,766,673.00	(1,606,336.00)	1,542,560.00
884170	KKSM ADVERTISING SALES	10,594.00	(11,100.75)	10,000.00
884320	WELLNESS CENTER FEES	107,579.00	(45,549.40)	153,299.00
884330	WELLNESS CENTER PARKING	5,430.00	(4,695.00)	5,430.00
884340	WELLNESS CNTR PROCES FEE	-	(432.00)	-
887600	HEALTH SERVICE FEE STUDENT	796,323.00	(950,171.00)	765,000.00
887610	HLTH SERVICE INSURANCE PAY	-	180.00	-
887700	INSTR MAT FEES,SALE MATERL	27,000.00	(49,182.00)	27,000.00
887710	COURSE RELATED FEES	-	(16,250.00)	-
888030	NONRESIDENT CAPITAL OUTLAY	36,000.00	(49,129.35)	36,000.00
888100	PARKING STICKER FEES	1,677,876.00	(9,010.00)	2,038,361.00
888101	PARK STICKER FEE SPRING	-	(10,350.00)	-
888102	PARK STICKER FEE SUMMER	-	(17,640.00)	-
888103	PARK STICKER FEE FALL	-	(1,151,445.00)	-
888110	PARKING METERS	85,000.00	(84,945.05)	85,750.00
888300	STUDENT CENTER FEE	-	-	79,832.00
888900	OTH STUDENT FEES&CHARGES	65,842.00	(117,154.00)	-
888920	COURSE TESTING FEE	63,688.00	(62,266.00)	48,000.00
888940	PALOMR IDENTIFICATION CARD	-	-	56,138.00
889300	CASH OVER/SHORT	(58,998.00)	(79.00)	-
889800	RETURNED CHECKS	-	637.23	-
889900	OTHER LOCAL REVENUES	1,500.00	(1,500.00)	-
889999	BEGINNING BALANCE, LOCAL	2,618,078.00	-	2,031,890.00
88's	Local Revenues Subtotal	9,958,849.00	(6,807,431.97)	11,146,809.00
898100	INTERFUND TRANSER IN,BETWN	-	-	69,822.00
898200	INTRAFUND TRANSFR IN,WITHIN	76,809.00	(76,806.76)	3,000.00
89's	Other Sources Subtotal	76,809.00	(76,806.76)	72,822.00
Revenue Grand Total		29,925,083.00	(23,262,130.99)	34,468,256.00

FUND 22
PROP M BOND INTEREST AND
REDEMPTION FUND

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008

Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTF22
Fund Code: 22	PROP M BOND INT/REDEMPTION		
Class: #N/A	#N/A		

Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
500010	OTHER OPER EXP	11,300.00	-	-
585250	BANK CHARGES	-	1,500.00	-
585620	BOND COSTS	-	9,800.00	-
	Other Oper Exp Subtotal	11,300.00	11,300.00	-
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
712000	DEBT REDEMPTION COPS	-	2,000,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	2,000,000.00	-	6,250,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	7,546,566.42	-
713010	DEBT INTEREST, SERVICE CHGS	7,546,567.00	-	7,340,906.00
	Other Outgoing Subtotal	9,546,567.00	9,546,566.42	13,590,906.00
Expense Grand Total		9,557,867.00	9,557,866.42	13,590,906.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
881400	VOTED INDEBT SECURED ROLL	5,017,139.00	(9,727,487.20)	8,489,284.00
886200	INTEREST COUNTY TREASURY	-	(391,273.38)	-
886500	OTH INTEREST & INVEST INCOM	183.00	(182.66)	-
889999	BEGINNING BALANCE, LOCAL	4,540,545.00	-	5,101,622.00
88's	Local Revenues Subtotal	9,557,867.00	(10,118,943.24)	13,590,906.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		9,557,867.00	(10,118,943.24)	13,590,906.00

FUND 29
DEBT SERVICES

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
			Report Request:	Run Oct 07, 2008
Project Grant :#N/A	#N/A		Layout:	BYTFNDPG
Deptid: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Program Code: #N/A	#N/A			ALL FUNDS
Fund Code: 29	OTHER DEBT SERVICE FUND			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
	Other Oper Exp Subtotal	-	-	-
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
712000	DEBT REDEMPTION COPS	-	444,719.64	-
712010	DEBT REDEMPTION PRINCIPAL	444,720.00	-	462,496.00
713000	DEBT INTEREST/SERVICE CHGS	-	335,625.56	-
713010	DEBT INTEREST, SERVICE CHGS	375,530.00	-	357,454.00
	Other Outgoing Subtotal	820,250.00	780,345.20	819,950.00
Expense Grand Total		820,250.00	780,345.20	819,950.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
88's	Local Revenues Subtotal	-	-	-
898100	INTERFUND TRANSER IN,BETWN	820,250.00	(780,345.20)	819,950.00
89's	Other Sources Subtotal	820,250.00	(780,345.20)	819,950.00
Revenue Grand Total		820,250.00	(780,345.20)	819,950.00

FUND 33
CHILD DEVELOPMENT

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
Report Request: BYTFNDPG
Layout: BUDGET COMPARE
Scope Name: ALL_FUNDS

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 33 CHILD DEVELOPMENT FUND
Class: #N/A #N/A

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	452,163.60	-
111010	INSTRUCTIONAL SALARY, CONTRACT	470,291.00	-	481,933.00
	11's Instr Salaries - Contract	470,291.00	452,163.60	481,933.00
	12's Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	108,407.00	-	114,400.00
131100	ASSIGN TIME HRLY REPLACEMT	-	7,592.68	-
139000	INSTRUCTIONAL SALARY, OTHER	-	91,983.72	-
	13's Instr Salaries - Other	108,407.00	99,576.40	114,400.00
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	578,698.00	551,740.00	596,333.00
212200	CLASSIFIED REGULAR SALARY	-	56,072.53	-
212210	CLASSIFIED REGULAR SALARY	56,075.00	-	55,586.00
	21's Non-Instr Salaries - Reg	56,075.00	56,072.53	55,586.00
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	133,569.00	-	143,018.00
235100	STUDENT EMPLOYEE	-	133,567.93	-
	23's Non-Academic Salaries - Other	133,569.00	133,567.93	143,018.00
240010	INSTR AIDES - OTHER	32,845.00	-	15,000.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	32,843.97	-
	24's Instr Aides - Other	32,845.00	32,843.97	15,000.00
	Non Acad Salaries Subtotal	222,489.00	222,484.43	213,604.00
310010	STRS	45,433.00	-	47,341.00
311101	STRS ACADEMIC INSTRUCTORS	-	43,675.66	-
	31's STRS	45,433.00	43,675.66	47,341.00
320010	PERS	5,221.00	-	5,242.00
322102	PERS CLASSIFIED	-	5,217.35	-
	32's PERS	5,221.00	5,217.35	5,242.00
330010	FICA & MEDICARE (OASDI)	14,453.00	-	15,862.00
332102	FICA CLASSIFIED	-	3,429.24	-
335101	MEDCA ACADEM INSTRUCTORS	-	7,226.36	-
336102	MEDCA CLASSIFIED	-	969.55	-
336302	MEDCA INST AIDE DIRECT INSTR	-	476.23	-
	33's FICA & Medicare (OASDI)	14,453.00	12,101.38	15,862.00
340010	HEALTH & WELFARE	118,192.00	-	133,641.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	82,753.91	-
340252	MEDICAL CLASSIFIED	-	11,659.21	-
341101	DENT ACADEMIC INSTRUCTORS	-	8,398.45	-
341252	DENTAL CLASSIFIED	-	1,129.80	-
342101	VISION ACADEMIC INSTRUCTOR	-	256.68	-
342252	VISION CLASSIFIED	-	256.68	-
343101	LIFE ACADEMIC INSTRUCTORS	-	120.96	-
343252	LIFE CLASSIFIED	-	120.96	-
344101	LTD ACADEMIC INSTRUCTORS	-	226.58	-
344252	LTD (DISABILITY) CLASSIFIED	-	206.48	-
345101	LTC ACADEMIC INSTRUCTORS	-	42.00	-
345252	LONG TERM CARE CLASSIFIED	-	42.01	-
348010	FUTURE RETIREE HEALTH-ACA	-	5,114.04	-
348020	FUTURE RETIREE HEALTH-NONACA	-	4,275.96	-
	34's Health & Welfare	118,192.00	114,603.72	133,641.00
350010	STATE UNEMP INSURANCE	855.00	-	2,489.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	628.48	-
352102	UNEMPLOYMENT CLASSIFIED	-	62.50	-
352302	UNEMP INSTR AIDE DIRECT INST	-	54.53	-
353102	UNEMP STUDENT	-	15.85	-
	35's State Unempl Insurance	855.00	761.36	2,489.00
360010	WORKER'S COMP	11,807.00	-	11,918.00
361101	WC ACADEMIC INSTRUCTORS	-	8,231.71	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008

Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	ALL FUNDS
Fund Code: 33	CHILD DEVELOPMENT FUND		
Class: #N/A	#N/A		

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
362102	WC CLASSIFIED	-	839.41	-
362302	WC INSTR AIDE DIRECT INSTR	-	487.34	-
363102	WC STUDENT	-	1,985.71	-
	36's Workers' Comp	11,807.00	11,544.17	11,918.00
370010	APPLE	1,993.00	-	4,538.00
371101	APPLE ACADEMIC INSTRUCTOR	-	556.51	-
372102	APPLE CLASSIFIED	-	288.87	-
372302	APPLE INST AIDE DIRECT INSTR	-	821.11	-
	37's APPLE	1,993.00	1,666.49	4,538.00
390010	OTHER BENEFITS	5,172.00	-	-
395201	ACCRUED VACATN ACA NONINS	-	5,171.68	-
	39's Other Benefits	5,172.00	5,171.68	-
	Employee Benefits Subtotal	203,126.00	194,741.81	221,031.00
400010	SUPPLIES & MATERIALS	94,080.00	-	119,555.00
422000	SUBSCRIPTIONS, PERIODICALS	-	35.84	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	18,759.64	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	3,800.31	-
441200	SUPPLIES, BOOKSTORE	-	37.54	-
442000	COST OF FOOD, FOOD SERVICE	-	60,025.84	-
	Supplies & Materials Subtotal	94,080.00	82,659.17	119,555.00
500010	OTHER OPER EXP	77,091.00	-	34,428.00
545100	ADVERTISEMENTS REQ BY LAW	-	307.25	-
555100	POSTAGE	-	194.31	-
565100	MAINTENANCE AGREEMT,EQUIP	-	2,313.11	-
565300	REPAIRS&MAINT NONINST EQUIP	-	215.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	21,298.54	-
565550	MAINTENANCE, GROUNDS	-	148.24	-
565600	TENANT IMPROVEMENTS	-	13,662.57	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	97.10	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	67.83	-
580100	ELECTRICITY	-	5,180.70	-
580350	PEST CONTROL	-	770.00	-
580400	SEWAGE	-	835.01	-
580500	TELEPHONE CONNECTIONS	-	245.22	-
580650	WATER	-	939.91	-
585100	ADMINISTRATIVE EXPENSE	-	11,700.00	-
585500	FINGERPRINTING	-	1,597.00	-
585750	PRINTING	-	778.74	-
585910	LICENSING FEE	-	1,200.00	-
	Other Oper Exp Subtotal	77,091.00	61,550.53	34,428.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	23,563.00	-	18,600.00
623100	ARCHITECTURL&ENGINEER FEE	-	14,880.00	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	4,962.97	-
	Capital Outlay Subtotal	23,563.00	19,842.97	18,600.00
721000	INTRAFUND TRANS OUT WITHIN	-	66,274.00	-
721010	INTRAFUND TRANS OUT WITHIN	66,274.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	828,286.00	-	1,053,224.00
	Other Outgoing Subtotal	894,560.00	66,274.00	1,053,224.00
Expense Grand Total		2,093,607.00	1,199,292.91	2,256,775.00
819100	CHILDCARE FOOD REIMB FEDRL	29,600.00	(46,587.56)	42,253.00
	81's Federal Revenues Subtotal	29,600.00	(46,587.56)	42,253.00

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008

Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	ALL FUNDS
Fund Code: 33	CHILD DEVELOPMENT FUND		
Class: #N/A	#N/A		

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
862100	CHILD DEVELOPMENT APPORT	620,987.00	(557,352.00)	637,612.00
862550	CHILDCARE TAX BAILOUT	185,773.00	(185,773.00)	185,773.00
869100	CHILDCARE FOOD REIMB STATE	4,000.00	(2,607.30)	4,000.00
869999	BEGINNING BALANCE, STATE	73,078.00	-	187,004.00
	86's State Revenues Subtotal	883,838.00	(745,732.30)	1,014,389.00
886200	INTEREST COUNTY TREASURY	7,520.00	(38,663.55)	-
887100	CHILD DEVELOPMENT SERVICS	266,841.00	(432,378.69)	310,510.00
887110	SUBSIDISED CHDV FEES	-	(14,838.51)	-
889820	RETURNED CHECKS, CHDVCNTR	-	1,285.21	-
889880	STALE DATED/VOID WARRANTS	-	(82.86)	-
889999	BEGINNING BALANCE, LOCAL	762,202.00	(20,036.39)	889,623.00
	88's Local Revenues Subtotal	1,036,563.00	(504,714.79)	1,200,133.00
898200	INTRAFUND TRANSFR IN, WITHIN	18,600.00	(18,600.00)	-
898300	OTHER INCOMING TRANSFERS	125,006.00	(125,006.00)	-
	89's Other Sources Subtotal	143,606.00	(143,606.00)	-
	Revenue Grand Total	2,093,607.00	(1,440,640.65)	2,256,775.00

FUND 41
CAPITAL OUTLAY PROJECTS

Palomar College
BUDGET REPORT
 Comparing Fiscal Years
 2008 and 2009

Run Oct 07, 2008

Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYTFND41
Fund Code: 41	CAPITAL OUTLAY PROJECT FUND			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
Account	Description	Budget	Expended/Received Year to Date	Budget
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	8,000.00	-	8,000.00
235100	STUDENT EMPLOYEE	-	675.00	-
23's	Non-Academic Salaries - Other	8,000.00	675.00	8,000.00
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	8,000.00	675.00	8,000.00
31's	STRS	-	-	-
32's	PERS	-	-	-
330010	FICA & MEDICARE (OASDI)	1.00	-	-
	FICA & Medicare (OASDI)	1.00	-	-
	Health & Welfare	-	-	-
350010	STATE UNEMP INSURANCE	1.00	-	2.00
353102	UNEMP STUDENT	-	0.48	-
35's	State Unempl Insurance	1.00	0.48	2.00
360010	WORKER'S COMP	598.00	-	117.00
363102	WC STUDENT	-	9.99	-
36's	Workers' Comp	598.00	9.99	117.00
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	600.00	10.47	119.00
400010	SUPPLIES & MATERIALS	4,950.00	-	1,342.00
441000	SUPPLIES&MATERIAL, NONINSTR	-	4,431.53	-
	Supplies & Materials Subtotal	4,950.00	4,431.53	1,342.00
500010	OTHER OPER EXP	279,178.00	-	214,902.00
545100	ADVERTISEMENTS REQ BY LAW	-	(104.94)	-
551400	MANAGEMENT FEES	-	67,000.00	-
551900	OTH PERSONAL&CONSULT SVC	-	770.06	-
562000	RENTS & LEASES, LAND/BLDGS	-	124,695.30	-
565300	REPAIRS&MAINT NONINST EQUIP	-	125.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	25,145.97	-
565550	MAINTENANCE, GROUNDS	-	772.82	-
580100	ELECTRICITY	-	15,260.16	-
580650	WATER	-	215.36	-
	Other Oper Exp Subtotal	279,178.00	233,879.73	214,902.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	45,982,908.00	-	40,944,219.00
612000	SITE IMPROVEMENT	-	146,788.73	-
612100	GROUNDS IMPROVEMENT	-	47.00	-
621000	BUILDING ADDITIONS	-	177,593.89	-
623000	BUILDING CONSTRUCTION	-	2,000,669.18	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,882,213.00	-
623200	BLUEPRINTS&INSPECTION SVCS	-	17,919.51	-
623300	PERMITS AND FEES	-	5,572.00	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	963,674.97	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	82,269.35	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	17,709.52	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	108,452.53	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
Project Grant :#N/A #N/A		Report Request: BYTFNDPG		
Deptid: #N/A #N/A		Layout: BUDGET COMPARE		
Program Code: #N/A #N/A		Scope Name: BYTFND41		
Fund Code: 41 CAPITAL OUTLAY PROJECT FUND				
Class: #N/A #N/A				
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	102,654.75	-
	Capital Outlay Subtotal	45,982,908.00	5,505,564.43	40,944,219.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,252,233.00	-
721010	INTRAFUND TRANS OUT WITHIN	1,252,233.00	-	209,484.00
731000	INTERFUND TRANS OUT BETWEEN	-	509,825.42	-
731010	INTERFUND TRANS OUT BETWEEN	509,826.00	-	285,476.00
799010	CONTINGENCY HOLDING ACCOUNT	7,241,394.00	-	9,795,476.00
	Other Outgoing Subtotal	9,003,453.00	1,762,058.42	10,290,436.00
Expense Grand Total		55,279,089.00	7,506,619.58	51,459,018.00
81's Federal Revenues Subtotal		-	-	-
865100	COMM COLLEGE CONSTR ACT	42,486,148.00	(3,542,050.43)	38,944,098.00
865150	SCHED MAINT/SPECIAL REPAR	211,941.00	(211,941.00)	209,484.00
869800	OTHER MISC STATE REVENUES	-	-	162,378.00
869999	BEGINNING BALANCE, STATE	1,706,510.00	-	847,581.00
	86's State Revenues Subtotal	44,404,599.00	(3,753,991.43)	40,163,541.00
884360	SURPLUS SALES	7,907.00	(25,341.83)	956.00
885300	FACILITIES RENTAL AND LEASE	25,248.00	(25,857.75)	27,000.00
886200	INTEREST COUNTY TREASURY	-	(217,238.96)	-
889700	SAN MARCOS REDEVLOPMNT TAX RE	509,404.00	(1,057,033.71)	1,124,654.00
889900	OTHER LOCAL REVENUES	9,000.00	(11,523.00)	34,500.00
889999	BEGINNING BALANCE, LOCAL	8,635,527.00	-	9,757,883.00
	88's Local Revenues Subtotal	9,187,086.00	(1,336,995.25)	10,944,993.00
898200	INTRAFUND TRANSFR IN, WITHIN	1,687,404.00	(1,687,403.82)	350,484.00
	89's Other Sources Subtotal	1,687,404.00	(1,687,403.82)	350,484.00
Revenue Grand Total		55,279,089.00	(6,778,390.50)	51,459,018.00

FUND 42
PROP M BOND CONSTRUCTION

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
Report Request: BYTFNDPG
Layout: BUDGET COMPARE
Scope Name: ALL_FUNDS

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 42 PROP M BOND CONSTRUCTION FUND
Class: #N/A #N/A

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
212200	CLASSIFIED REGULAR SALARY	-	78,238.01	162,306.00
	21's Non-Instr Salaries - Reg	-	78,238.01	162,306.00
	23's Non-Academic Salaries - Other	-	-	-
	Non Acad Salaries Subtotal	-	78,238.01	162,306.00
	31's STRS	-	-	-
322102	PERS CLASSIFIED	-	7,272.73	-
	32's PERS	-	7,272.73	15,303.00
332102	FICA CLASSIFIED	-	4,858.09	-
336102	MEDCA CLASSIFIED	-	1,136.16	-
	33's FICA & Medicare (OASDI)	-	5,994.25	12,417.00
340252	MEDICAL CLASSIFIED	-	13,128.17	-
341252	DENTAL CLASSIFIED	-	1,111.67	-
342252	VISION CLASSIFIED	-	320.60	-
343252	LIFE CLASSIFIED	-	141.00	-
344252	LTD (DISABILITY) CLASSIFIED	-	227.08	-
345252	LONG TERM CARE CLASSIFIED	-	52.46	-
348020	FUTURE RETIREE HEALTH-NONACA	-	5,340.71	-
	34's Health & Welfare	-	20,321.69	56,142.00
352102	UNEMPLOYMENT CLASSIFIED	-	88.55	-
	35's State Unempl Insurance	-	88.55	487.00
362102	WC CLASSIFIED	-	1,157.92	-
	36's Workers' Comp	-	1,157.92	2,321.00
	37's APPLE	-	-	-
395302	ACCRUED VACATION CLASSIFID	-	5,106.56	-
	39's Other Benefits	-	5,106.56	-
	Employee Benefits Subtotal	-	39,941.70	86,670.00
441100	SUPPLIES, INSTITUTIONAL	-	2,693.48	-
	Supplies & Materials Subtotal	-	2,693.48	-
515300	SOFTWARE LICENSING FEES	-	160,461.31	-
545100	ADVERTISEMENTS REQ BY LAW	-	4,500.50	-
545200	LAWYERS' FEES	-	44,824.68	-
551400	MANAGEMENT FEES	-	80,942.88	-
551900	OTH PERSONAL&CONSULT SVC	-	544,946.29	-
562000	RENTS & LEASES, LAND/BLDGS	-	64,698.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	260,098.61	-
565200	MAINTENCE AGREE,SOFTWARE	-	727.33	-
565500	REPAIRS&MAINTENANCE BLDGS	-	35.64	-
580500	TELEPHONE CONNECTIONS	-	5,862.45	-
585800	PROPERTY TAX EXPENSE	-	2,741.68	-
	Other Oper Exp Subtotal	-	1,169,839.37	-
	Indirect Costs Subtotal	-	-	-
612000	SITE IMPROVEMENT	-	271,062.15	-
612200	PARKING IMPROVEMENT	-	673,498.35	-
621000	BUILDING ADDITIONS	-	62,095.00	-
622000	BUILDING BUILT IN FIXTURES	-	75,716.20	-
623000	BUILDING CONSTRUCTION	-	76,352.08	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,792,955.76	-
623200	BLUEPRINTS&INSPECTION SVCS	-	136,615.55	-
623300	PERMITS AND FEES	-	25,700.46	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,071,500.78	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	18,157.50	-
644400	EQUIP NONINNS ADDL \$500 - \$4999	-	806,734.55	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	21,597.51	-
644800	EQUIP TECHNOLOGY NONINNS >4,999	-	1,453,389.19	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
				Run Oct 07, 2008
Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	ALL_FUNDS
Fund Code: 42	PROP M BOND CONSTRUCTION FUND			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	Capital Outlay Subtotal	-	6,485,375.08	123,236,749.00
	Other Outgoing Subtotal	-	-	-
Expense Grand Total		119,639,279.00	7,776,087.64	123,485,725.00
	81's Federal Revenues Subtotal	-	-	-
	86's State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	-	(5,622,533.35)	6,000,000.00
889999	BEGINNING BALANCE, LOCAL	119,639,279.00	-	117,485,725.00
	88's Local Revenues Subtotal	119,639,279.00	(5,622,533.35)	123,485,725.00
	89's Other Sources Subtotal	-	-	-
Revenue Grand Total		119,639,279.00	(5,622,533.35)	123,485,725.00

FUND 43
ENERGY CONSERVATION PROJECTS

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
			Run Oct 07, 2008	
Project Grant :#N/A	#N/A		Report Request: BYTFNDPG	
Deptid: #N/A	#N/A		Layout: BUDGET COMPARE	
Program Code: #N/A	#N/A		Scope Name: ALL_FUNDS	
Fund Code: 43	UTILITY CONSERVATION FUND			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
	Other Oper Exp Subtotal	-	-	-
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	5,210.00	-	5,210.00
	Capital Outlay Subtotal	5,210.00	-	5,210.00
799010	CONTINGENCY HOLDING ACCOUNT	141,513.00	-	145,304.00
	Other Outgoing Subtotal	141,513.00	-	145,304.00
Expense Grand Total		146,723.00	-	150,514.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	-	(3,790.49)	-
889900	OTHER LOCAL REVENUES	141,513.00	(141,513.00)	-
889999	BEGINNING BALANCE, LOCAL	5,210.00	-	150,514.00
88's	Local Revenues Subtotal	146,723.00	(145,303.49)	150,514.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		146,723.00	(145,303.49)	150,514.00

FUND 69
POST RETIREMENT BENEFITS

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
Report Request: BYTFNDPG
Layout: BUDGET COMPARE
Scope Name: ALL FUNDS

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 69 OTHER INTERNAL SERVICE FUND
Class: #N/A #N/A

		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
340010	HEALTH & WELFARE	3,679,525.00	-	3,821,416.00
340453	MEDIC ACADEMIC INST RETIREE	-	1,707,522.36	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	167,846.04	-
340604	MEDICAL CLASSIFIED RETIREES	-	1,490,001.63	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	202,599.96	-
346000	RETIREE SPOUSAL BENEFITS	-	111,554.02	-
34's	Health & Welfare	3,679,525.00	3,679,524.01	3,821,416.00
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	3,679,525.00	3,679,524.01	3,821,416.00
	Supplies & Materials Subtotal	-	-	-
	Other Oper Exp Subtotal	-	-	-
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
	Other Outgoing Subtotal	-	-	-
Expense Grand Total		3,679,525.00	3,679,524.01	3,821,416.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	400,000.00	(572,483.52)	400,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,511,707.00	-	3,494,884.00
889999	BEGINNING BALANCE, LOCAL	14,666,322.00	-	14,876,491.00
88's	Local Revenues Subtotal	18,578,029.00	(572,483.52)	18,771,375.00
898100	INTERFUND TRANSER IN,BETWN	-	(3,317,208.85)	-
89's	Other Sources Subtotal	-	(3,317,208.85)	-
Revenue Grand Total		18,578,029.00	(3,889,692.37)	18,771,375.00

FUND 71
ASSOCIATED STUDENT TRUSTS

Palomar College
ASG BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008

Project Grant :#N/A	#N/A	Report Request:	BYTF
Deptid: #N/A	#N/A	Layout:	ASG BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYT ASG FD
Fund Code: 71	ASSOCIATED STUDENTS TRUST		
Class: #N/A	#N/A		

Account	Description	FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
230010	Non-Academic Salaries - Other	24,147.00	-	-
234100	SERVICE PROVIDER CLASSIFIED	-	8,836.80	-
234400	SERVICE PROVIDER STUDENT	-	2,676.50	-
23's	Non-Academic Salaries - Other	24,147.00	11,513.30	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	24,147.00	11,513.30	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
400010	Supplies & Materials	91,841.00	-	93,864.00
441000	SUPPLIES&MATERIAL NONINSTR	-	45,514.39	-
	Supplies & Materials Subtotal	91,841.00	45,514.39	93,864.00
500010	Other Oper Exp	149,660.00	-	162,868.00
525200	MEMBERSHIP, EMPLOYEE	-	5,850.00	-
551300	INDEPENDENT CONTRACTOR	-	25,879.00	-
555100	POSTAGE	-	76.81	-
561000	RENT & LEASE, EQUIPMENT	-	3,553.28	-
562000	RENTS AND LEASES, LAND + BLDGS	-	71.60	-
575300	TRAVEL, STUDENT	-	8,832.85	-
575800	FOOD FOR MEETINGS	-	11,581.71	-
580300	LAUNDRY/DRY CLEANING	-	937.95	-
585150	ADVERTISE NOT REQ BY LAW	-	998.56	-
585260	BANK CREDIT CARD EXPENSE	-	1,151.04	-
585750	PRINTING	-	2,497.01	-
	Other Oper Exp Subtotal	149,660.00	61,429.81	162,868.00
600010	Capital Outlay	10,000.00	-	-
644400	EQUIP NONINS ADDITIONL <\$5,000	-	9,250.00	-
644600	EQUIP NONINSTR>\$4,999	-	750.00	-
	Capital Outlay Subtotal	10,000.00	10,000.00	-
752000	STUDENT SCHOLARSHIPS	-	4,958.42	-
752010	STUDENT SCHOLARSHIPS	16,850.00	-	5,100.00
	Other Outgoing Subtotal	16,850.00	4,958.42	5,100.00
Expense Grand Total		292,498.00	133,415.92	261,832.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	15,223.00	(13,964.47)	26,483.00
884310	VENDING GAMES COMMISSION	1,990.00	(705.50)	-

Palomar College				
ASG BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
				Run Oct 07, 2008
Project Grant :#N/A	#N/A		Report Request:	BYTF
Deptid: #N/A	#N/A		Layout:	ASG BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYT ASG FD
Fund Code: 71	ASSOCIATED STUDENTS TRUST			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
884350	MISC SALES AND COMMISSION	77,782.00	(60,461.96)	52,723.00
886100	INTEREST BANK ACCOUNTS	2,000.00	(1,918.43)	2,200.00
888930	LOCKER RENTAL FEE	3,500.00	(1,777.00)	-
888950	POSTING FEES INCOME ASG	9,881.00	(6,519.55)	8,524.00
889100	ASG INCOME	800.00	(226.00)	144.00
889150	ASG MAGIC MOUNTAIN INCOME	1,000.00	(1,422.00)	1,200.00
889160	ASG MOVIE PASSES INCOME	2,000.00	(2,599.00)	2,300.00
889999	BEGINNING BALANCE, LOCAL	144,080.00	-	134,258.00
	88's Local Revenues Subtotal	258,256.00	(89,593.91)	227,832.00
898100	INTERFUND TRANSER IN,BETWN	34,000.00	(34,000.00)	34,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	242.00	-	-
	89's Other Sources Subtotal	34,242.00	(34,000.00)	34,000.00
Revenue Grand Total		292,498.00	(123,593.91)	261,832.00

FUND 72
STUDENT REPRESENTATION FEE TRUST

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
BYTFNDPG
BUDGET COMPARE
ALL FUNDS

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 72 STUDENT REP. FEE TRUST
Class: #N/A #N/A

Report Request:
Layout:
Scope Name:

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
400010	SUPPLIES & MATERIALS	200.00	-	200.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	193.15	-
	Supplies & Materials Subtotal	200.00	193.15	200.00
500010	OTHER OPER EXP	30,000.00	-	50,000.00
525100	MEMBERSHIP, DISTRICT	-	250.00	-
551300	INDEPENDENT CONTRACTOR	-	915.50	-
565300	REPAIRS&MAINT NONINST EQUIP	-	432.35	-
575300	TRAVEL, STUDENT	-	14,958.76	-
575310	TRAVEL WITH STUDENT	-	10,888.75	-
575800	FOOD FOR MEETINGS	-	129.60	-
	Other Oper Exp Subtotal	30,000.00	27,574.96	50,000.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	15,000.00	-	15,000.00
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	784.42	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	10,139.66	-
	Capital Outlay Subtotal	15,000.00	10,924.08	15,000.00
799010	CONTINGENCY HOLDING ACCOUNT	71,840.00	-	34,800.00
	Other Outgoing Subtotal	71,840.00	-	34,800.00
Expense Grand Total		117,040.00	38,692.19	100,000.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	3,122.00	(3,651.51)	3,530.00
888400	STUDENT REPRESENTATIN FEE	32,800.00	(24,133.00)	26,160.00
889880	STALE DATED/VOID WARRANTS	-	(49.37)	50.00
889999	BEGINNING BALANCE, LOCAL	81,118.00	-	70,260.00
	88's Local Revenues Subtotal	117,040.00	(27,833.88)	100,000.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		117,040.00	(27,833.88)	100,000.00

FUND 73
STUDENT CENTER FEE

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2008 and 2009

Run Oct 07, 2008
BYTFNDPG
BUDGET COMPARE
ALL_FUNDS

Project Grant :#N/A #N/A
Deptid: #N/A #N/A
Program Code: #N/A #N/A
Fund Code: 73 STUDENT BODY CENTER FEE
Class: #N/A #N/A

Report Request:
Layout:
Scope Name:

		FY07-08 Budget	FY07-08 Expended/Received Year to Date	FY08-09 Budget
Account	Description			
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
400010	SUPPLIES & MATERIALS	10,000.00	-	20,000.00
	Supplies & Materials Subtotal	10,000.00	-	20,000.00
500010	OTHER OPER EXP	15,000.00	-	5,000.00
	Other Oper Exp Subtotal	15,000.00	-	5,000.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	25,000.00	-	20,000.00
612000	SITE IMPROVEMENT	-	492.00	-
621000	BUILDING ADDITIONS	-	5,884.52	-
	Capital Outlay Subtotal	25,000.00	6,376.52	20,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	193,170.62	-
731010	INTERFUND TRANS OUT BETWEEN	204,684.00	-	202,084.00
799010	CONTINGENCY HOLDING ACCOUNT	290,316.00	-	339,916.00
	Other Outgoing Subtotal	495,000.00	193,170.62	542,000.00
Expense Grand Total		545,000.00	199,547.14	587,000.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	27,787.00	(21,210.07)	19,197.00
888300	STUDENT CENTER FEE	200,000.00	(218,926.89)	210,000.00
889999	BEGINNING BALANCE, LOCAL	317,213.00	-	357,803.00
	88's Local Revenues Subtotal	545,000.00	(240,136.96)	587,000.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		545,000.00	(240,136.96)	587,000.00

FUND 74
STUDENT FINANCIAL AID TRUST

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
			Run Oct 07, 2008	
Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	ALL FUNDS
Fund Code: 74	STUDENT FINANCIAL AID TRUST			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
400010	SUPPLIES & MATERIALS	3,286.00	-	3,286.00
	Supplies & Materials Subtotal	3,286.00	-	3,286.00
500010	OTHER OPER EXP	6,000.00	-	6,000.00
541000	FEDRL INTEREST EARND,REPAY	-	3,277.36	-
541100	STATE INTEREST EARND,REPAY	-	2,341.06	-
	Other Oper Exp Subtotal	6,000.00	5,618.42	6,000.00
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
721000	INTRAFUND TRANS OUT WITHIN	-	26,447.08	-
721010	INTRAFUND TRANS OUT WITHIN	26,449.00	-	25,819.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,084,944.56	-
731010	INTERFUND TRANS OUT BETWEEN	3,100,657.00	-	2,884,284.00
751000	STUDENT GRANTS	-	4,194,438.18	-
751010	STUDENT GRANTS	4,260,434.00	-	4,258,945.00
761000	DIRECT LOANS	-	1,034,498.82	-
761010	DIRECT LOANS	1,035,636.00	-	1,100,000.00
765010	STUDENT LOANS	33,230.00	-	32,566.00
	Other Outgoing Subtotal	8,456,406.00	8,340,328.64	8,301,614.00
Expense Grand Total		8,465,692.00	8,345,947.06	8,310,900.00
815130	PELL GRANTS	3,567,974.00	(3,548,127.18)	3,617,192.00
815230	SEOG	276,335.00	(265,799.00)	214,271.00
815300	DIRECT LOANS	1,035,636.00	(1,034,498.82)	1,100,000.00
815400	BUREAU OF INDIAN AFFAIRS	625.00	-	625.00
815600	ACG	15,000.00	(2,800.00)	-
819999	BEGINNING BALANCE, FEDERAL	3,786.00	-	3,786.00
	81's Federal Revenues Subtotal	4,899,356.00	(4,851,225.00)	4,935,874.00
865350	CAL GRANTS FOR STUDENTS	400,000.00	(379,069.00)	425,000.00
869999	BEGINNING BALANCE, STATE	31,700.00	-	33,148.00
	86's State Revenues Subtotal	431,700.00	(379,069.00)	458,148.00
882300	STUDENT LOAN REPAYMENTS	1,500.00	(70.00)	750.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
				Run Oct 07, 2008
Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	ALL_FUNDS
Fund Code: 74	STUDENT FINANCIAL AID TRUST			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
886100	INTEREST BANK ACCOUNTS	2,530.00	(2,362.82)	2,525.00
886300	INTREST EARNED ON FEDERL \$	3,500.00	(3,277.36)	3,500.00
	88's Local Revenues Subtotal	7,530.00	(5,710.18)	6,775.00
898100	INTERFUND TRANSER IN,BETWN	3,100,658.00	(3,084,944.56)	2,884,284.00
898200	INTRAFUND TRANSFR IN,WITHIN	26,448.00	(26,447.08)	25,819.00
	89's Other Sources Subtotal	3,127,106.00	(3,111,391.64)	2,910,103.00
Revenue Grand Total		8,465,692.00	(8,347,395.82)	8,310,900.00

FUND 75
SCHOLARSHIP AND LOAN TRUST

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2008 and 2009				
			Report Request:	Run Oct 07, 2008
Project Grant :#N/A	#N/A		Layout:	BYTFNDPG
Deptid: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Program Code: #N/A	#N/A			ALL FUNDS
Fund Code: 75	SCHOLARSHIP AND LOAN TRUST			
Class: #N/A	#N/A			
		FY07-08	FY07-08	FY08-09
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
	Other Oper Exp Subtotal	-	-	-
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
751000	STUDENT GRANTS	-	2,436.75	-
751010	STUDENT GRANTS	45,796.00	-	47,452.00
752000	STUDENT SCHOLARSHIPS	-	471,208.06	-
752010	STUDENT SCHOLARSHIPS	942,826.00	-	816,848.00
765000	STUDENT LOANS	-	9,903.29	-
765010	STUDENT LOANS	869,364.00	-	912,832.00
	Other Outgoing Subtotal	1,857,986.00	483,548.10	1,777,132.00
Expense Grand Total		1,857,986.00	483,548.10	1,777,132.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
882200	SCHOLRSHP/GRANT/LOAN REV	630,000.00	(440,543.78)	525,000.00
882300	STUDENT LOAN REPAYMENTS	10,000.00	(9,907.79)	10,000.00
886200	INTEREST COUNTY TREASURY	55,437.00	(55,153.29)	57,526.00
889999	BEGINNING BALANCE, LOCAL	1,162,549.00	-	1,184,606.00
88's	Local Revenues Subtotal	1,857,986.00	(505,604.86)	1,777,132.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		1,857,986.00	(505,604.86)	1,777,132.00