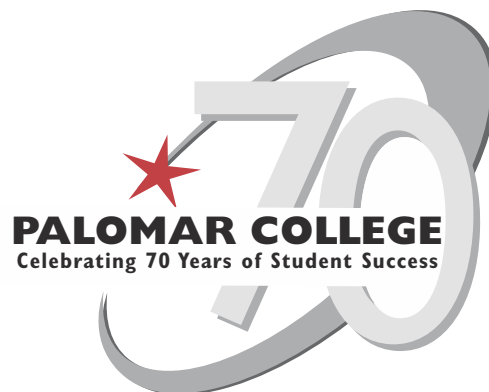
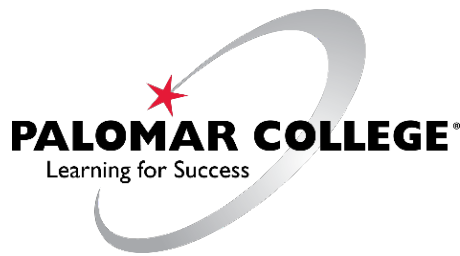


PALOMAR COMMUNITY COLLEGE DISTRICT
Tentative Budget
Fiscal Year 2016-2017
Submitted for approval at the June 14, 2016
Governing Board Meeting



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Our Vision

LEARNING FOR SUCCESS

Our Mission

Our mission is to provide an engaging teaching and learning environment for students of diverse origins, experiences, needs, abilities, and goals. As a comprehensive community college, we support and encourage students who are pursuing transfer-readiness, general education, basic skills, career and technical training, aesthetic and cultural enrichment, and lifelong education. We are committed to helping our students achieve the learning outcomes necessary to contribute as individuals and global citizens living responsibly, effectively, and creatively in an interdependent and ever-changing world.

Our Values

Palomar College is dedicated to empowering students to succeed and cultivating an appreciation of learning. Through ongoing planning and self-evaluation we strive for continual improvement in our endeavors. In creating the learning and cultural experiences that fulfill our mission and ensure the public's trust, we are guided by our core values of:

- Excellence in teaching, learning, and service
- Integrity as the foundation for all we do
- Access to our programs and services
- Equity and the fair treatment of all in our policies and procedures
- Diversity in learning environments, philosophies, cultures, beliefs, and people
- Inclusiveness of individual and collective viewpoints in collegial decision-making processes
- Mutual respect and trust through transparency, civility, and open communications
- Creativity and innovation in engaging students, faculty, staff, and administrators
- Physical presence and participation in the community

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PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD



Mark R. Evilsizer, M.A.
Board President



Nancy Ann Hensch, B.A.
Vice President



Nancy C. Chadwick, M.S.W., M.P.A.
Secretary



Paul McNamara, B.A.
Trustee



John J. Halcón, Ph.D.
Trustee



Malik Spence
Student Trustee

DISTRICT ADMINISTRATION

Adrian Gonzales	Interim Superintendent/President
Dan Sourbeer	Interim Assistant Superintendent/Vice President, Instruction
Ron Perez	Assistant Superintendent/Vice President, Finance and Administrative Services
Mike Popielski	Interim Assistant Superintendent/Vice President, Human Resources
Brian Stockert	Acting Assistant Superintendent/Vice President, Student Services

FISCAL SERVICES

Carmen Coniglio	Director, Fiscal Services
Brandi Taveuveu	Manager, Budget and Payroll

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PALOMAR COLLEGE OVERVIEW

The California Community Colleges is the largest system of higher education in the nation consisting of 113 community colleges and 77 educational centers in 72 districts. Community Colleges supply workforce education training, basic skills education, and prepare students for transfer to four-year institutions.

Founded in 1946, Palomar Community College District is the largest single college district in San Diego County, California, situated in the City of San Marcos, 12 miles from the coast and 30 miles northeast of downtown San Diego. As a comprehensive college, Palomar is organized into five instructional divisions: 1) Arts, Media, Business and Computer Science; 2) Career, Technical, and Extended Education; 3) Languages and Literature; 4) Mathematics and the Natural and Health Sciences; and 5) Social and Behavioral Sciences. Within those five divisions, students may complete their first two years of a bachelor's degree and/or choose from over 250 associate degrees and certificates of achievement programs that meet the California Education Code of Regulations, Title 5 curriculum requirements. Palomar also provides noncredit community development and personal enrichment courses for lifelong learning. Palomar enrolls over 26,000 full-time and part-time students during the fall and spring semesters. The diversity of our students and employees creates a dynamic, exciting environment in which to work and learn. We are proud to have been designated by the U.S. Department of Education as a Hispanic-Serving Institution (HIS).

The District's facilities improvement measure, Proposition M, was passed by 57% of voters in the November 2006 General Election. As a result, the \$694 million provided by the measure, as well as \$200 million matching funds from the State, and an additional \$37 million from Proposition 1D, will provide the implementation of the college's Master Plan 2022.

Palomar is primarily funded through the State SB 361 apportionment calculation. In 2009, the college developed an "Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM). This IPM aligns the college's long-range Master Plan, its mid-range Strategic Plan, and its short-range Program Review and Planning processes, while also incorporating the Resource Allocation Model.

ACCREDITATION

Palomar College is accredited by the Accrediting Commission for Community and Junior Colleges of the Western Association of Schools and Colleges (ACCJC/WASC), an institutional accrediting body recognized by the Council of Higher Education Accreditation and the Department of Education.

June 14, 2016

Adrian Gonzales

Interim Superintendent/President



Governing Board

Nancy C. Chadwick, M.S.W., M.P.A.

Mark R. Evilsizer, M.A.

John J. Halcón, Ph.D.


Nancy Ann Hensch, B.A.

Paul P. McNamara, B.A.

Student Trustee:

ASG President

TO: Members of the Governing Board

FROM: Adrian Gonzales 
Interim Superintendent/President

Office of the President

Entering into our 70th year, Palomar Community College District continues its commitment to providing a wealth of accessible higher education and needed student services that greatly improve lives within our community. This document presents the District's 2016-17 Tentative Budget for your consideration and approval.

The District's Tentative Budget for all funds totals \$424,452,371. It is recommended as a tentative fiscal plan, as the State of California has not finalized its 2016-17 revenue allocations for community colleges. Changes to the revenue projections from the State Adopted Budget will be reflected in the Final Budget document, scheduled for adoption on September 13, 2016.

Developed collaboratively, this budget is the result of a participatory governance process led by the Finance and Administrative Services Division, Budget Committee, and Strategic Planning Council. While Palomar is in a stabilization period, restoring student enrollment and increasing our FTES funding base remains the priority; therefore, we have budgeted conservatively. Budget allocations are based on the Board-adopted Resource Allocation Model, which reflects the District's priorities and strategic goals. For the 2016-17 fiscal year, we anticipate that the District will be funded for 17,800 Full Time Equivalent Students (FTES). Palomar is committed to meeting that FTES target and to strengthening our educational offerings and support programs that increase student access and success. This Tentative Budget maintains a healthy contingency reserve above the minimum 5% level as advised by the State.

To comply with the California Code of Regulations Section §58305 requirements for Tentative Budget approval, to proceed with the orderly closing of the 2015-16 accounting records, and to begin the 2016-17 disbursements in July 2016, it is recommended that the Governing Board approve the District's 2016-17 Tentative Budget as presented.

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2016-17 STATE BUDGET AND THE COMMUNITY COLLEGE SYSTEM

On January 7, 2016, Governor Brown presented his January Governor's Budget to Legislature. The Governor's Budget assumes modest growth in 2016-17. He warned of the impact of the next recession and emphasized growing the state budget reserves and allocating a sizable portion of discretionary resources to one-time infrastructure spending. The economy is in its seventh year of expansion, and the Governor highlighted the importance of allocating funds cautiously and building the state's Rainy Day Fund. The Governor stated that a large budget reserve is key to weathering the next recession and the volatility to capital gains tax revenues.

On May 13, 2016, the Governor released a revised budget proposal known as the May Revision. The revision took account changes in the level of revenue the state projects it will receive. Some of the significant funding proposals for Community Colleges are highlighted below and are subject to change:

Program	Governor's January Proposal	May Revision Proposal
APPORTIONMENTS		
2% Enrollment Growth (Access)	\$114.7 million	\$114.7 million
Apportionment (Base Augmentation)	No Augmentation	\$75 million
Redevelopment Shortfall (contingent on P2)	N/A	\$38.6 million (one-time)
Cost-of-Living Adjustment (COLA)	\$29 million, 0.47%	0.00%
Mandates	\$76.3 million	\$105.5 million (one-time)
FACILITIES		
Deferred Maintenance and Instructional Equipment	\$289 million	\$219 million (one-time)
Energy Efficiency Projects (Prop 39)	\$45.2 million	\$49.3 million
INSTRUCTIONAL		
Workforce and CTE Pathways	\$248 million	\$248 million
Basic Skills	\$30 million	\$30 million
Adult Education Block Grant (AEBG)	N/A	\$5 million
TECHNOLOGY		
Online Education Initiative	N/A	\$20 million (one-time)
Telecommunications and Technology Infrastructure (TTIP)	\$3 million	\$8 million +\$7 million (one-time)
"Zero-Textbook-Cost" Degrees	\$5 million	\$5 million (one-time)
Innovation Awards	\$25 million	\$25 million (one-time)
OTHER		
Full-Time Cal Grant B SFA Program	No augmentation	\$2.2 million

It is expected that the budget will be approved and signed by the Governor prior to July 1, 2016.

DISTRICT ALLOCATIONS

Once the state budget is approved, the Board of Governors and System Office determine the allocations for each district. The state general fund allocations are based on a formula established in 2006 by Senate Bill (SB) 361, which amended and added to California Code §84750-84760.5. The allocation depends on college enrollment, which varies from year to year based on the economy, employment rates, and other factors.

SB 361:

- Designated a basic allocation for each district, based on the size of the district and number of colleges and centers.
- Equalized funding across community college districts, so that all colleges receive essentially the same funds for a Full-time Equivalent Student (FTES).
- Stipulated a uniform funding rate for all non-credit FTES
- Established a non-credit FTES funding rate for the Career Development and College Preparation Program for educational disadvantaged residents

The Marginal Funding rates per FTES are revised annually based on cost of living adjustments (COLA).

2016-17 BASE FUNDING RATES

Base Revenue

Single College Districts

>19,880.01 FTES	\$5,670,617*
9,940.01 to 19,880 FTES	\$4,536,493

State Approved Center \$1,134,123*

Calculated Basic Allocation

Base Funding Rates per FTES

Credit	\$4,676
Noncredit FTES	\$2,811
Noncredit CDCP FTES	\$4,676

*Palomar College is currently designated as a large college (>19,880.01 FTES) with one State approved center.

2016-17 TENTATIVE BUDGET

EXECUTIVE SUMMARY

The Palomar Community College District's 2016-17 Tentative Budget of \$424,452,371 for all funds reflects the following major budgets:

2016-17 SUMMARY OF ALL FUNDS

FUND		2015-16 ADOPTED BUDGET	2016-17 TENTATIVE BUDGET
General Fund			
11	General Fund –Unrestricted (including Designated)	\$121,567,227	\$121,651,948
12	General Fund –Restricted	34,163,213	23,211,333
	Total General Fund	\$155,730,440	\$144,863,281
Other Funds			
22	Prop M Bond Interest & Redemption Fund Series A	\$16,069,163	\$16,553,864
23	Prop M Bond Interest & Redemption Fund Series B	9,004,922	11,325,743
24	Prop M Bond Interest & Redemption Fund Series C	24,233,165	33,470,000
29	Debt Service Fund	699,775	700,050
33	Child Development Fund	1,378,957	1,634,013
41	Capital Outlay Projects Fund	23,307,326	22,055,756
42	Prop M Bond Construction Fund	263,273,594	149,926,258
43	Energy Conservation Projects Fund	439,171	1,400,000
69	Other Post-Employment Benefits (OPEB) Fund	22,155,573	19,899,696
71	Associated Students Trust Fund	178,342	193,999
72	Student Representation Fee Trust Fund	320,003	313,840
73	Student Center Fee Fund	341,448	382,457
74	Student Financial Aid Trust Fund	19,551,466	19,853,114
75	Scholarship and Loan Trust Fund	1,789,373	1,880,300
	Total Other Funds	\$382,742,278	\$279,589,090
	Total Funds	\$538,472,718	\$424,452,371

THE 2016-17 GENERAL FUND BUDGET OVERVIEW

The 2016-17 General Fund is \$144,863,281, divided between Fund 11 (Unrestricted and Designated) and Fund 12 Restricted. The Unrestricted General Fund budget supports the principal operations of the District. For 2016-17, the Unrestricted General Fund budget is \$121,651,948, which represents 29% of the total Tentative Budget.

The Budget Assumptions below will only focus on the Unrestricted General Fund.

UNRESTRICTED GENERAL FUND REVENUE ASSUMPTIONS

Apportionment is the revenue received for generating enrollment of students and is comprised of three primary components: state general apportionment, local property taxes, and student enrollment fees. While the amount of each component may change, the total will equal the Base Revenue (Total Computational Revenue) calculations reported on the state apportionment reports. The Chancellor's Office recalculates the Base Revenue twice during the year and retroactively for each fiscal year. Districts do not know the final revenue for the prior year until the following February. This causes difficulty in planning, in accurately building the budget, and in calculating the ending fund balances and reserves. If the property taxes and/or the enrollment fees do not materialize as projected, then a deficit is applied to the apportionment corresponding to the shortfall. A deficit factor of \$1.27 million was applied to the estimated revenue for 2015-16. Developed conservatively, the 2016-17 Tentative Budget assumes class offerings to achieve **17,800** Full Time Equivalent Students (FTES). The revenue apportionment in the 2016-17 Tentative Budget has been projected at \$95,443,965, which is \$8.5 million less than the previous year.

FTES and APPORTIONMENT HISTORICAL DATA

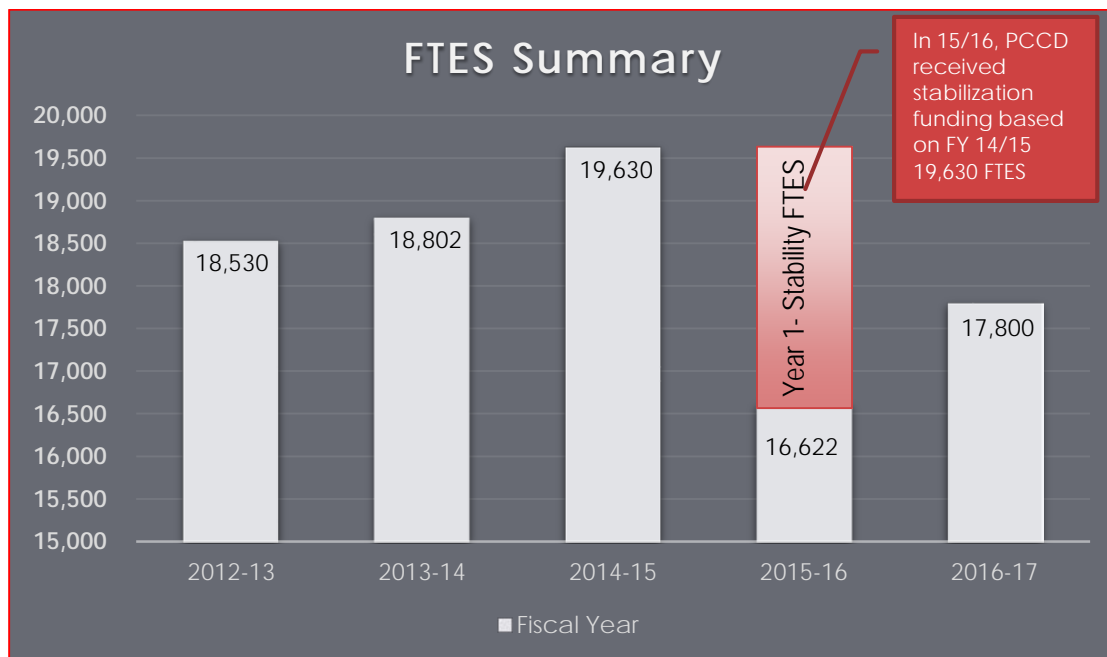
Fiscal Year	Computational Revenue	Deficit	Available Revenue	Funded FTES	Actual FTES
2011-12	\$88,886,902	\$1,722,877	\$87,164,025	18,292	19,368
2012-13	\$89,920,152	\$15,298	\$89,904,854	18,531	18,531
2013-14	\$92,593,490	\$420,160	\$92,173,330	18,802	18,802
2014-15	\$97,394,671	\$0	\$97,394,671	19,630	19,630
2015-16	*\$104,006,307	\$1,270,587	\$102,735,720	16,622	16,622
2016-17	**\$95,443,965	\$0	\$95,443,965	17,800	

*Projected by the California Chancellor's Office (*includes stability adjustment*)

**Based on the Governor's May Revise Proposal

FULL TIME EQUIVALENT STUDENT (FTES) REVIEW

Workload Measure	2012-13 Actual (Recalc)	2013-14 Actual (Recalc)	2014-15 Actual (Recalc)	2015-16 Actual (P1)	2016-17 Target FTES
Credit FTES	17,666	17,940	18,856	15,842	16,967
Non-Credit FTES	330	331	279	257	299
Non-Credit CDCP FTES	534	531	495	523	534
TOTAL FTES	18,530	18,802	19,630	16,622*	17,800



*Palomar College entered into the first year of stabilization period in 2015-16 due to decline. Decline is when a district has fewer Full Time Equivalent Students (FTES) than the previous year. Existing law provides a year of stabilization funding during which the district receives at least the same funding for enrollment as the previous year. For 2015-16, Palomar was funded based on the 2014-15 FTES level of 19,630.

STABILIZATION AND RESTORATION

Stabilization is covered in SB 361, the legislation that provided for equalization of funding among Community Colleges. The application of stability under SB 361 allows for a “hold harmless” in the initial year of decline in FTES.

Stabilization covers three years.

The first year of Stabilization for Palomar is 2015-16. For 2015-16, Palomar received an amount equal to the revenue loss associated with the FTES reduction for that year. The District received funding equal to at least the prior year’s apportionment. In subsequent three years, the District is eligible for FTES restoration.

Restoration allows the District to restore any reductions in apportionments during the three years following the initial year of decline, if there is a subsequent increase in FTES. (Education Code §84750.5). Restoration of revenue between the year of decline and the year of restoration will be made at the District’s marginal growth funding rate.

Effect of Stability in Year 2 (2016-17):

In the second year, the base is the actual FTES generated from the prior year, or if the College increases the FTES generated during 2016-17, it is allowed to “restore” revenue for the earned FTES.

If enrollment declines in 2016-17, the district’s calculated basic allocation is reduced by the decrease in full time equivalent students (FTES).

Effect of Stability in Year 3 (2017-18):

In the third year, the base is the actual FTES generated in 2016-17. If the College generates more FTES in 2017-18 than the prior year, it is allowed to “restore” the FTES generated, up to the original stability number.

Effect of Stability in Year 4 (2018-19)

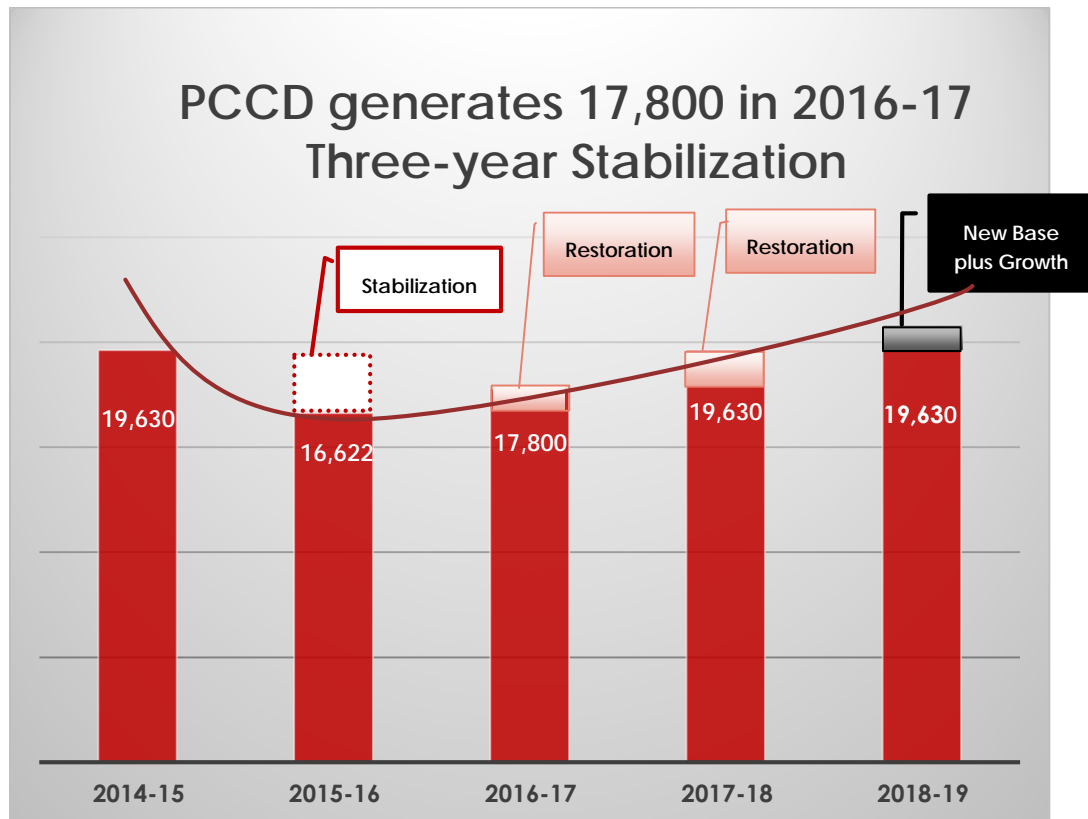
The actual FTES generated in 2017-18 now becomes the new base in 2018-19. At this point, the College is now eligible for state-funded growth.

STATEWIDE TREND

At P1 (March 2016 Revision), 29 out of 72 districts are in stability or restoration, of which 16 are in the initial year of decline.

HYPOTHETICAL SCENARIO OF STABILITY AND RESTORATION:

In this scenario, Palomar generates the 2016-17 FTES target of 17,800. Restoration allows the District to recover any FTES generated up to the pre-decline base during the three year adjustment period.



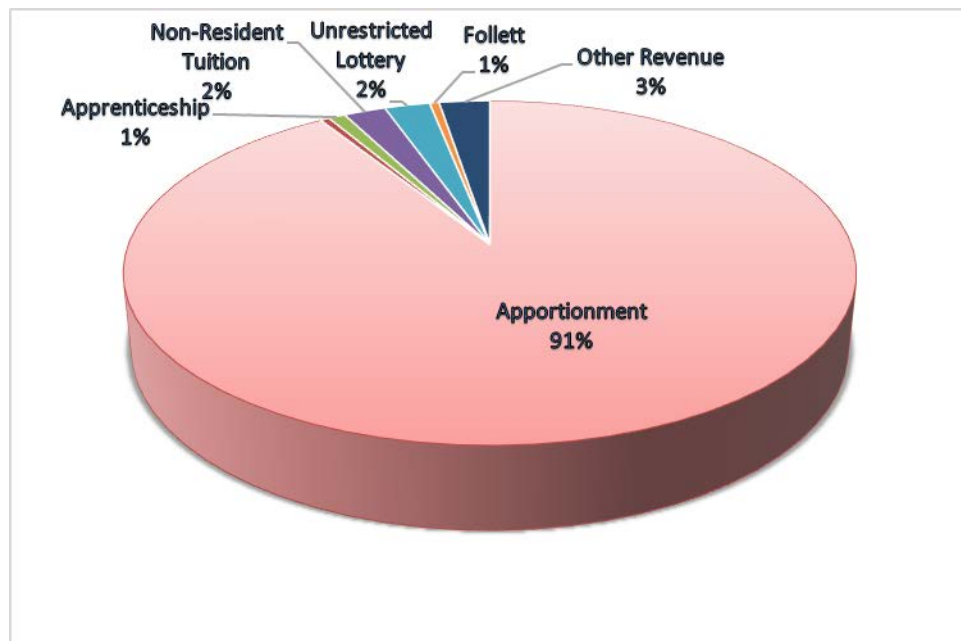
Essentially, the allocation from the state general fund depends on enrollment. The District must focus its efforts on attracting and retaining students and to stabilize and expand enrollment through effective Enrollment Management initiatives. Sustained enrollment growth would secure revenue dollars and reduce borrowing FTES levels.

2015-16 ADOPTED BUDGET VS. 2016-17 TENTATIVE BUDGET REVENUES

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the 2015-16 Adopted Budget as compared to the 2016-17 Tentative Budget:

Revenue	2015-16 Adopted Budget	2016-17 Tentative Budget
Apportionment	\$101,769,645	\$95,443,965
Prior Year Apportionment	500,000	1,379,917
Mandated Claims	540,971	498,400
Apprenticeship	645,235	925,912
Non-Resident Tuition	2,300,000	2,300,000
Unrestricted Lottery	2,400,000	2,492,000
Contract Services (Follett)	525,000	525,000
Other Revenue	2,804,707	2,778,478
Beginning Balance	10,081,669	15,308,276
Total Unrestricted Fund Revenue	\$121,567,227	\$121,651,948

2016-17 UNRESTRICTED GENERAL FUND REVENUES



UNRESTRICTED GENERAL FUND EXPENDITURE ASSUMPTIONS

In accordance with the Resource Allocation Model (RAM), budget development for 2016-17 continues to be tied to the Master and Strategic Planning processes. The Baseline Budget incorporated the following:

Non-Discretionary Budget:

- **Institutional costs** were identified and budgeted, primarily consisting of utility costs, debt service, maintenance agreements, insurance, audit and bank costs, credit card fees and inter-/intra-fund transfers

Intra-/Inter-fund Transfers

INTRA-FUND TRANSFERS	INTER-FUND TRANSFERS
\$ 200,000 for Strategic Plan Priorities	\$ 495,450 Debt Service for Escondido Center
\$1,113,158 for Police Department	\$ 30,000 for Associated Students Government
\$ 174,351 for Wellness Center	\$3,066,344 for Other Post-Employment Benefits
\$ 28,000 for Instructional Co-curricular Activities	
\$ 3,600 for Work Study	
\$ 5,000 for Articulation	
\$ 500,000 for South Education Center Reserve	

- **Salary, statutory and fringe benefits** for all current active faculty and staff, including step/column and longevity obligations, classification/compensation study adjustments, increases in PERS and STRS rates, increases in SISC PPO and Kaiser Health Plan rates, and the annual contribution to OPEB (other post-employment benefits), were calculated and budgeted. Stipends and negotiated items were also included.
- A projected salary and benefits savings of \$3.5 million has been budgeted to anticipate vacancies and the delay in hiring any replacements.
- **Strategic Plan Priority Funding:** \$200,000 to support the goals and objectives of the master plans and Year 5 of the strategic plan
- **Reserve for Staffing Priorities:** Vacant positions are no longer budgeted for an entire year. Only currently filled positions and open recruitments are included in the budget. When a position becomes vacant the remaining budgeted salary for that position is transferred to a reserve that is utilized to fill positions according to a prioritization list.
- **Governing Board Required Reserve** of 7%

Discretionary Budget:

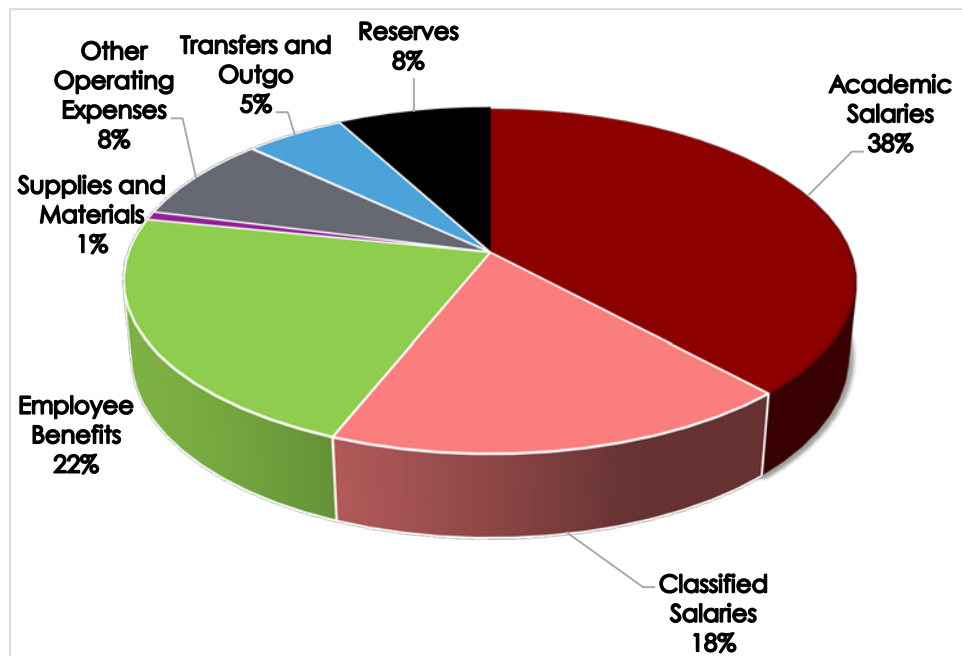
- Expenses were built from the scheduled class offerings to achieve the total FTES as projected.
- Discretionary expenses have been maintained at 2015-16 Adopted Budget level.
- Apprenticeship Program expenses were built based on State funding projections.

2015-16 ADOPTED BUDGET VS. 2016-17 TENTATIVE BUDGET EXPENDITURES

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Project accounts, for the 2015-16 Adopted Budget as compared to the 2016-17 Tentative Budget:

Revenue	2015-16 Adopted Budget	2016-17 Tentative Budget
1000 Academic Salaries	\$44,167,390	\$46,419,231
2000 Classified Salaries	19,952,434	21,755,791
3000 Employee Benefits	24,252,380	26,982,030
4000 Supplies and Materials	1,005,131	961,468
5000 Other Operating Expenses	9,084,417	9,614,402
6000 Capital Outlay	145,834	79,590
7000 Transfers and Outgo	10,969,893	6,253,712
General and Contingency Reserves	11,989,748	9,585,724
Total Unrestricted Fund Expenditures	\$121,567,227	\$121,651,948

2016-17 UNRESTRICTED GENERAL FUND EXPENDITURES



UNRESTRICTED PROJECTED FUND BALANCE/RESERVE

<i>Projected Fund Balance as of June 30, 2016</i>	\$15,308,276
<i>Tentative Budget Revenues</i>	106,343,673
<i>Less: Tentative Budget Expenditures</i>	(112,066,224)
<i>Net Operating Results for 2016-17 Tentative Budget</i>	(5,722,551)
<i>Projected Ending Fund Balance as of June 30, 2017</i>	\$9,585,725

Governing Board Reserve:

Reserves are intended to provide the District greater budget stability and to protect against unexpected events and revenue changes. Consistent with the Governing Board Requirement, the District will maintain an unrestricted general fund reserve balance of \$8,068,613, which is no less than 7% of the total expenditures.

FUNDS AT PALOMAR COLLEGE

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

10	<p>GENERAL FUND</p> <p>The General Fund is maintained to account for those transactions that in general cover the full scope of operations of the District – instruction, administration, student services, maintenance and operations, etc.</p> <p>(Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12 Restricted)</p> <p>The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted.</p> <ul style="list-style-type: none"> • Fund 11 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, material fees, etc. • Fund 12 RESTRICTED is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.
22	<p>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A</p> <p>The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.</p>
23	<p>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B</p> <p>The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.</p>
24	<p>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C</p> <p>The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.</p>

29	DEBT SERVICE FUND The debt service fund is the fund used to account for the accumulation of resources for the payment of general long-term debt principal and interest.
33	CHILD DEVELOPMENT FUND The Child Development Fund is the fund designated to account for all revenues for, and from the operation of, childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund.
41	CAPITAL OUTLAY PROJECTS FUND The Capital Outlay Projects Fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects. General-purpose monies of the District are used to support capital outlay projects inter-fund transfer from the General Fund into the Capital Outlay Projects Fund.
42	PROP M BOND CONSTRUCTION FUND The Prop M Bond Construction Fund is used to account for monies received from the issuance of Prop M bonds and the construction projects for which that money is used.
43	ENERGY CONSERVATION PROJECTS FUND The Energy Conservation Projects 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.
69	OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND 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 benefit plan.
71	ASSOCIATED STUDENTS TRUST FUND The District, for organized student body associations, designates the Associated Students Fund to account for monies held in trust. This fund also accounts for monies of student clubs and organizations formed through the District.

72 STUDENT REPRESENTATION FEE TRUST FUND

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

73 STUDENT CENTER FEE FUND

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

74 STUDENT FINANCIAL AID TRUST FUND

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

75 SCHOLARSHIP AND LOAN TRUST FUND

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

FUND 10 GENERAL FUND

COMBINED (UNRESTRICTED AND RESTRICTED)

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2016 and 2017		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
336202	MEDCA NON-INSTR ADMIN/SUP	-	58,120.44	-
336302	MEDCA INST AIDE DIRECT INSTR	-	14,694.80	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	6,179.77	-
33's	FICA & Medicare (OASDI)	2,785,781.54	2,119,298.05	2,819,959.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,328,926.17	-
340110	MEDIC ACA	4,811,632.00	-	5,174,996.00
340120	MEDIC ACADEMIC ADJUNCT	-	202,247.40	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	20,662.77	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	224,528.46	-
340201	MEDIC OTHER ACA NONINSTRUC	-	781,321.55	-
340210	MEDIC CLS	4,972,551.90	-	5,384,364.00
340252	MEDIC CLASSIFIED	-	3,369,979.48	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	782,717.80	-
340310	MEDIC AA/CAST	1,550,363.38	-	1,702,828.00
340352	MEDIC INSTR AIDE DIRECT INST	-	122,857.03	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	89,803.56	-
341101	DENT ACADEMIC INSTRUCTORS	-	123,063.06	-
341110	DENT ACA	246,897.00	-	272,772.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	11,219.64	-
341201	DENT OTHER ACA NONINSTRUC	-	36,277.07	-
341210	DENT CLS	312,512.15	-	326,696.00
341252	DENT CLASSIFIED	-	199,745.79	-
341302	DENT NON-INSTR ADMIN/SUPR	-	40,194.96	-
341310	DENT AA/CAST	79,962.48	-	87,048.00
341352	DENT INSTR AIDE DIRECT INSTR	-	8,235.97	-
341402	DENT INSTAIDE NOT DIRECTINST	-	5,807.25	-
342101	VISION ACADEMIC INSTRUCTOR	-	33,632.14	-
342110	VISION ACA	65,652.00	-	71,259.00
342151	VISION EDUCATIONL ADMIN/SUP	-	2,883.65	-
342201	VISION OTHR ACA NONINSTRUC	-	9,833.21	-
342210	VISION CLS	85,362.16	-	87,624.00
342252	VISION CLASSIFIED	-	55,402.77	-
342302	VISION NON-INSTR ADMIN/SUP	-	11,054.11	-
342310	VISION AA/CAST	21,607.22	-	22,624.00
342352	VISION INSTR AIDE DIRECT INST	-	2,365.62	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,597.86	-
343101	LIFE ACADEMIC INSTRUCTORS	-	10,200.22	-
343110	LIFE ACA	28,319.00	-	22,052.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	923.72	-
343201	LIFE OTHER ACA NONINSTRUCT	-	3,018.69	-
343210	LIFE CLS	36,059.36	-	27,036.00
343252	LIFE CLASSIFIED	-	16,886.07	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	3,475.39	-
343310	LIFE AA/CAST	9,243.04	-	7,118.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	718.97	-
343402	LIFE INST AIDE NOT DIRECT INS	-	483.49	-
344101	LTD ACADEMIC INSTRUCTORS	-	35,663.24	-
344110	LTD ACA	81,439.00	-	77,661.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	4,081.36	-
344201	LTD OTHER ACA NONINSTRUCT	-	11,474.68	-
344210	LTD CLS	62,148.79	-	55,194.00
344252	LTD CLASSIFIED	-	35,555.89	-
344302	LTD NON-INSTR ADMIN/SUPR	-	9,724.43	-
344310	LTD AA/CAST	26,542.43	-	24,417.00
344352	LTD INSTR AIDE DIRECT INSTR	-	1,418.27	-
344402	LTD INST AIDE NOT DIRECT INST	-	827.21	-
345101	LTC ACADEMIC INSTRUCTORS	-	5,549.40	-
345110	LTC ACA	10,733.00	-	11,735.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	510.35	-
345201	LTC OTHER ACA NONINSTRUCT	-	1,609.03	-
345210	LTC CLS	13,935.46	-	14,359.00

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		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2016 and 2017		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
862400	OTH GEN CATEGORICL PROGMS	2,430,214.00	2,474,739.00	-
862450	BFAP	643,079.00	536,732.00	638,079.00
862500	CARE	131,805.00	110,716.00	36,385.00
862510	CARE PRIOR YEAR	-	0.80	-
862650	FACULTY/STAFF DIVERSITY	8,232.00	7,573.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	503,909.00	-	-
862750	MATRICULATION	3,709,836.00	3,116,262.00	3,012,645.00
862755	STUDENT EQUITY FUNDS	1,919,900.00	1,612,716.00	1,535,000.00
863100	EDUCATION PROTECTION ACCOUNT	14,226,442.00	11,822,212.00	15,654,938.00
863101	ED PROTECTION ACCT PRIOR YEAR	-	252,760.00	-
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	-	3,929,029.00
865310	ASSOCIATE DEGREE NURSING GRANT	155,237.00	130,399.00	155,237.00
865392	TTIP SOUTH PRIOR YEAR	724,956.00	-	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	259,349.82	500,000.00
868100	STATE LOTTERY PROCEEDS	2,767,484.00	1,676,555.47	3,172,682.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	177,840.90	-
868200	STATE MANDATED COSTS	540,829.00	540,829.00	498,400.00
868400	RETURN TO TITLE IV FROM STATE	-	4,653.00	-
869999	BEGINNING BALANCE, STATE	4,166,113.00	-	807,702.00
86's	State Revenues Subtotal	64,686,620.00	39,653,442.25	42,673,399.00
881100	TAX ALLOCATION SECURD ROLL	51,459,473.00	52,067,011.40	59,568,425.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,100,081.00	853,156.91	1,305,127.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,906,895.71	1,886,386.00
881600	PRIOR YEARS TAXES	-	(9,506.62)	-
881700	ERAF ED REVENUE AUG FUND	-	(2,494,799.00)	-
881900	RDA RESIDUAL PAYMENTS	-	1,431,607.50	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	317,161.00	212,914.41	159,755.00
883100	CONTRACT INSTRUCTIONL SVC	2,278,243.00	601,377.00	225,000.00
883300	CONT INSTR SVC CONTRACT ED	318,292.00	462,020.15	-
883600	FOLLETT	525,000.00	450,544.85	525,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	2,498.00	1,000.00
884170	KKSM ADVERTISING SALES	3,600.00	4,765.00	1,200.00
884180	LIBRARY COPIER SALES	10,090.00	14,641.05	10,090.00
884210	PLANETARIUM SALES	45,000.00	57,475.00	40,000.00
884215	BUSINESS SERVICES CHARGES	44,095.00	45,881.25	65,978.00
884230	PRINTING CHARGES	21,437.00	23,484.63	1,500.00
884260	RECYCLING COMMISSION	897.00	6,145.48	3,000.00
884290	TICKET/GATE/PROGRAM SALES	30,237.00	30,237.47	24,000.00
884300	VENDING COMMISSIONS	100,000.00	80,651.85	70,000.00
884320	WELLNESS CENTER FEES	35,000.00	33,213.12	35,000.00
884330	WELLNESS CENTER PARKING	1,700.00	1,541.00	1,500.00
884340	WELLNESS CNTR PROCES FEE	-	120.00	-
884350	MISC SALES AND COMMISSION	72,562.00	89,158.47	64,000.00
885300	FACILITIES RENTAL AND LEASE	-	51,002.75	-
886100	INTEREST BANK ACCOUNTS	-	199.12	-
886200	INTEREST COUNTY TREASURY	25,000.00	125,015.08	25,000.00
887400	ENROLLMENT FEE	9,164,724.00	8,918,011.50	8,995,752.00
887500	FIELD TRP;USEOF NONDIST FAC	11,170.00	12,332.00	8,600.00
887600	HEALTH SERVICE FEE STUDENT	900,000.00	769,242.00	900,000.00
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	19,369.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	229,146.00	225,318.14	201,420.00
887710	COURSE RELATED FEES	6,240.00	6,050.00	5,000.00
887800	STUDNT INSURANCE PAYMNTS	2,900.00	1,321.00	1,300.00
887910	TRANSCRIPT INCOME	160,000.00	165,225.60	16

FUND 11 GENERAL FUND TOTAL UNRESTRICTED

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2016 and 2017		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	13,771,077.83	-
111010	INSTRUCTIONAL SALARY, CONTRACT	19,636,328.00	-	21,274,555.00
	11's Instr Salaries - Contract	19,636,328.00	13,771,077.83	21,274,555.00
121000	ED ADMINISTRATOR, CONTRACT	-	382,601.33	-
121010	ED ADMINISTRATOR, CONTRACT	641,090.00	-	669,299.00
121100	SUPRT/PRESIDENT, CONTRACT	-	184,254.64	-
121110	SUPRT/PRESIDENT, CONTRACT	213,212.00	-	208,060.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	6,434.77	-
121310	PRESIDENT'S AUTO ALLOWANCE	10,303.00	-	10,303.00
122100	COUNSELORS, CONTRACT	-	1,454,674.75	-
122110	COUNSELORS, CONTRACT	1,877,971.00	-	2,089,650.00
123100	DEAN, ACADEMIC CONTRACT	-	483,876.12	-
123110	DEAN, ACADEMIC CONTRACT	849,530.00	-	887,213.00
123200	DEPARTMENT CHAIR,CONTRACT	-	1,302,082.17	-
123210	DEPARTMENT CHAIR, CONTRACT	1,802,629.00	-	1,767,154.00
123400	DIRECTR/COORDINAT,ACA CONT	-	736,207.95	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,024,960.00	-	1,009,514.00
123500	PALOMAR FACULTY FEDERATION	-	67,725.12	-
123510	PALOMAR FACULTY FEDERATION	122,692.00	-	101,748.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	838,036.75	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,093,021.00	-	930,804.00
123700	DIRECTOR/COORDINATOR, CAST	-	2,874.77	-
123710	DIRECTOR/COORDINATOR, CAST	3,820.00	-	66,766.00
125000	LIBRARIANS, CONTRACT	-	348,305.33	-
125010	LIBRARIANS, CONTRACT	517,184.00	-	593,560.00
	12's Non-Instr Salaries - Contract	8,156,412.00	5,807,073.70	8,334,071.00
130010	INSTR SALARIES - OTHER	16,676,010.00	-	16,106,953.00
131100	ASSIGN TIME HRLY REPLACEMT	-	767,082.04	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	8,804,494.46	-
133200	INST ACA HOURLY SUBSTITUTE	-	96,935.44	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,613,832.65	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	5.82	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,464,822.88	-
135400	LOADBANK REPL, OVERLOAD	-	73.26	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	27,184.13	-
135700	OVERLOAD,SUMMER ACA HRLY	-	836,927.33	-
136100	REPLACE ACA INSTR CONTRACT	-	137.62	-
136200	REPLACE SABBATICL,ACAHRLY	-	252,183.46	-
136400	LOADBANK REPL, ADJUNCT	-	68,158.27	-
138100	STIPEND, CONTRACT INSTRUCT	-	12,769.11	-
138200	STIPEND, HOURLY ACADEMIC	-	203,727.24	-
	13's Instr Salaries - Other	16,676,010.00	14,148,333.71	16,106,953.00
140010	NON-INSTR SALARIES - OTHER	796,128.00	-	703,652.00
141100	COUNSELOR, HOURLY	-	29,902.61	-
142100	EDUCATIONL ADMINSTRTRR HRLY	-	1,252.96	-
143100	LIBRARIANS, HOURLY	-	294,447.30	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	172,677.86	-
145100	OVERLOAD,SUMMER NON-INST	-	16,927.86	-
146100	REPL SABBATICL,HRLYNONINST	-	1,835.67	-
147100	SERVIC PROVIDR NONINST ACA	-	8.63	-
148000	NONINSTR ACA HOURLY, OTHER	-	87,376.50	-
	14's Non-Instr Salaries - Other	796,128.00	604,429.39	703,652.00
	Academic Salaries Subtotal	45,264,878.00	34,330,914.63	46,419,231.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	344,868.10	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	449,515.00	-	475,519.00
212100	SUPERVISOR, CAST	-	905,046.03	-
212110	SUPERVISOR, CAST	1,211,446.00	-	1,291,001.00
212200	CLASSIFIED REGULAR SALARY	-	11,037,133.03	-
212210	CLASSIFIED REGULAR SALARY	13,782,486.00	-	14,449,660.00
212400	GOVERNING BOARD	-	24,480.00	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2016 and 2017		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
590010	ABATEMENT BUDGET POOL	(650,000.00)	-	(650,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(33,783.81)	-
590600	BUSINESS SUPPORT SVCS ABATEMENT	-	(518,840.41)	-
	Other Oper Exp Subtotal	10,258,709.00	7,821,023.57	10,064,402.00
580010	INDIRECT COSTS BUDGET POOL	(450,000.00)	-	(450,000.00)
585550	INDIRECT COSTS	-	(321,995.56)	-
	Indirect Costs Subtotal	(450,000.00)	(321,995.56)	(450,000.00)
600010	CAPITAL OUTLAY	245,986.00	-	79,590.00
612000	SITE IMPROVEMENT	-	326.84	-
631000	LIBRARY BOOKS	-	46,582.43	-
631100	LIBRARY BOOK REPLACEMENT	-	130.00	-
632000	LIBRARY MAGAZINE&PERIODICALS	-	46,239.53	-
633000	LIBRARY NONPRINT MEDIA	-	114,042.86	-
641100	EQUIP INST REPL INVTOR-\$1000	-	4,049.95	-
641400	EQUIP INSTR,ADDITIONAL>1000	-	17,774.12	-
642300	EQUIP NONINSTR,ADDITIONAL>\$200-999	-	405.00	-
643000	LEASE PURCHASE EQUIPMENT	-	1,839.05	-
644100	EQUIP INSTR ADDITIONAL \$500 - \$4999	-	615.21	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	6,071.81	-
644400	EQUIP NONINSTR ADDITIONAL \$500 - \$4999	-	39,661.66	-
644500	EQUIP NONINSTR REPL \$500 - \$4999	-	12,471.34	-
644600	EQUIPMENT NONINSTR ADDITIONAL >\$4,999	-	43,879.24	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	2,384.39	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	980.34	-
644850	EQUIP TECHNOLOGY NONINSTR <\$4,999	-	43,862.35	-
644950	SOFTWARE NONINSTR ADDITIONAL >\$4,999	-	3,285.00	-
	Capital Outlay Subtotal	245,986.00	384,601.12	79,590.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,714,679.00	-
721010	INTRAFUND TRANS OUT WITHIN	1,714,745.00	-	2,024,109.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,592,244.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,607,244.00	-	3,591,794.00
791010	RESERVE FOR CONTINGENCIES	5,395,892.00	-	8,068,613.00
791610	RESERVE FOR STAFFING PRIORITIES	2,651,348.00	-	387,809.00
793010	CONTINGENCY, COLA	225,733.00	-	-
793410	CONTINGENCY, COLA PRIOR YEAR	223,394.00	-	-
797110	SRP SAVINGS	(4,569,189.00)	-	(3,485,138.00)
797210	P/T & O/C ASSISTANCE SRP	208,400.00	-	250,000.00
797310	RESERVE FOR SRP RETIREES	7,264,714.00	-	2,086,673.00
799010	CONTINGENCY HOLDING ACCOUNT	2,820,506.00	-	2,915,576.00
	Other Outgoing Subtotal	19,542,787.00	5,306,923.00	15,839,436.00
Expense Grand Total		121,616,668.00	83,550,926.02	121,651,948.00
81's	Federal Revenues Subtotal	-	-	-
861100	APPRENTICESHIP APPORTIONMENT	645,235.00	777,766.00	925,912.00
861110	APPRENTICESHIP PRIOR YEAR	-	100,104.00	-
861200	STATE GENERAL APPORTIONMENT	23,819,006.00	12,960,471.00	8,033,337.00
861210	GENERAL APPORTIONMENT PRIOR YEAR	500,000.00	274,091.00	1,379,917.00
861450	PART TIME FACULTY APPORTIONMENT	421,311.00	335,759.00	399,713.00
861500	2% BFAP ADMIN	215,489.00	183,227.00	218,127.00
863100	EDUCATION PROTECTION ACCOUNT	14,226,442.00	11,822,212.00	15,654,938.00
863101	ED PROTECTION ACCOUNT PRIOR YEAR	-	252,760.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	259,349.82	500,000.00
868100	STATE LOTTERY PROCEEDS	2,400,000.00	1,676,555.47	2,492,000.00
868150	STATE LOTTERY PROCEEDS PRIOR YEAR	-	102,198.57	-
868200	STATE MANDATED COSTS	540,829.00	540,829.00	498,400.00
868400	RETURN TO TITLE IV FROM STATE	-	4,653.00	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2016 and 2017		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
869999	BEGINNING BALANCE, STATE	383,525.00	-	-
86's	State Revenues Subtotal	43,651,837.00	29,289,975.86	30,102,344.00
881100	TAX ALLOCATION SECURD ROLL	51,459,473.00	52,067,011.40	59,568,425.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,100,000.00	853,156.91	1,305,127.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,906,895.71	1,886,386.00
881600	PRIOR YEARS TAXES	-	(9,506.62)	-
881700	ERAF ED REVENUE AUG FUND	-	(2,494,799.00)	-
881900	RDA RESIDUAL PAYMENTS	-	1,431,607.50	-
883600	FOLLETT	525,000.00	450,544.85	525,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	2,498.00	1,000.00
884180	LIBRARY COPIER SALES	10,090.00	14,641.05	10,090.00
884210	PLANETARIUM SALES	45,000.00	57,475.00	40,000.00
884215	BUSINESS SERVICES CHARGES	44,095.00	45,881.25	65,978.00
884230	PRINTING CHARGES	21,437.00	23,484.63	1,500.00
884260	RECYCLING COMMISSION	897.00	6,145.48	3,000.00
884290	TICKET/GATE/PROGRAM SALES	30,237.00	30,237.47	24,000.00
884300	VENDING COMMISSIONS	100,000.00	80,651.85	70,000.00
884350	MISC SALES AND COMMISSION	72,562.00	89,158.47	64,000.00
885300	FACILITIES RENTAL AND LEASE	-	51,002.75	-
886100	INTEREST BANK ACCOUNTS	-	199.12	-
886200	INTEREST COUNTY TREASURY	25,000.00	125,015.08	25,000.00
887400	ENROLLMENT FEE	9,164,724.00	8,918,011.50	8,995,752.00
887500	FIELD TRP;USEOF NONDIST FAC	11,170.00	12,332.00	8,600.00
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	19,369.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	199,146.00	195,318.14	171,420.00
887710	COURSE RELATED FEES	6,240.00	6,050.00	5,000.00
887800	STUDNT INSURANCE PAYMNTS	2,900.00	1,321.00	1,300.00
887910	TRANSCRIPT INCOME	160,000.00	165,225.60	160,000.00
888010	NON RESIDENT TUITION USA	750,000.00	611,361.00	750,000.00
888020	NONRESIDENT TUITON FOREIGN	1,550,000.00	1,561,117.00	1,550,000.00
888115	NCTD PASSES	-	(1,029.00)	-
888900	OTH STUDENT FEES&CHARGES	50.00	-	50.00
888920	COURSE TESTING FEE	1,150.00	1,755.00	1,200.00
889030	COBRA ADMIN FEE	-	585.41	-
889300	CASH OVER/SHORT	-	(300.00)	-
889600	LIBRARY FINES	390.00	3,175.55	500.00
889650	PARKING FINES	196,509.00	139,995.36	205,000.00
889660	PARKING PENALTY SURCHARG	-	4.78	-
889800	RETURNED CHECKS	-	31.00	-
889830	RETURNED CHECK FEE	-	441.46	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(200.74)	-
889880	STATE DATED/VOID WARRANTS	-	8,409.22	-
889900	OTHER LOCAL REVENUES	31,083.00	67,470.13	60,000.00
889999	BEGINNING BALANCE, LOCAL	9,698,678.00	-	15,308,276.00
88's	Local Revenues Subtotal	77,221,831.00	66,441,744.81	90,821,604.00
898200	INTRAFUND TRANSFR IN,WITHIN	743,000.00	743,000.00	728,000.00
89's	Other Sources Subtotal	743,000.00	743,000.00	728,000.00
Revenue Grand Total		121,616,668.00	96,474,720.67	121,651,948.00

FUND 12 GENERAL FUNDRESTRICTED

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2016 and 2017		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
812291	HEA TITLE V HSI PRIOR YEAR	1,309,904.00	1,209,589.69	779,561.00
814100	TANF (FEDERAL)	42,967.00	42,812.00	-
814110	TANF FEDERAL SHARE PRIOR YEAR	-	0.20	-
815190	PELL GRANT ADMIN ALLOWANC	20,000.00	23,785.00	15,000.00
815500	FEDERAL ADMIN ALLOWANCE	14,000.00	-	9,000.00
816100	VETERAN'S EDUCATION	11,000.00	15,354.00	11,000.00
817100	VOCTNL/APPLIED TECH ED ACT	649,340.00	168,863.57	651,707.00
819400	NATIONAL SCIENCE FOUN GRNT	93,941.00	359.66	-
819401	NATIONL SCIENCE FOUN GRT PR YR	1,621.00	-	-
819800	OTHER FEDERAL REVENUES	27,200.00	23,600.00	-
819999	BEGINNING BALANCE, FEDERAL	175,976.00	-	145,124.00
81's	Federal Revenues Subtotal	9,747,764.00	4,690,138.54	4,762,062.00
861600	BASIC SKILLS	174,068.00	142,429.00	-
862150	EOPS	1,321,518.00	1,110,075.00	552,427.00
862151	EOPS PRIOR YEAR	-	375.68	-
862200	DSPS	902,330.00	757,957.00	988,345.00
862210	DSPS PRIOR YEAR	-	907.00	-
862212	DEAF & HARD OF HEARING (DHH)	105,738.00	88,820.00	-
862213	ACCESS T/PRINT & ELECTRNC INFO	15,048.00	12,640.00	-
862250	CALWORKS	209,812.00	185,482.00	235,524.00
862251	CALWORKS PRIOR YEAR	-	0.58	-
862400	OTH GEN CATEGORICL PROGMS	2,430,214.00	2,474,739.00	-
862450	BFAP	643,079.00	536,732.00	638,079.00
862500	CARE	131,805.00	110,716.00	36,385.00
862510	CARE PRIOR YEAR	-	0.80	-
862650	FACULTY/STAFF DIVERSITY	8,232.00	7,573.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	503,909.00	-	-
862750	MATRICULATION	3,709,836.00	3,116,262.00	3,012,645.00
862755	STUDENT EQUITY FUNDS	1,919,900.00	1,612,716.00	1,535,000.00
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	-	3,929,029.00
865310	ASSOCIATE DEGREE NURSING GRANT	155,237.00	130,399.00	155,237.00
865392	TTIP SOUTH PRIOR YEAR	724,956.00	-	-
868100	STATE LOTTERY PROCEEDS	367,484.00	-	680,682.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	75,642.33	-
869999	BEGINNING BALANCE, STATE	3,782,588.00	-	807,702.00
86's	State Revenues Subtotal	21,034,783.00	10,363,466.39	12,571,055.00
881200	TAX ALLOC SUPPLEMENT ROLL	81.00	-	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	317,161.00	212,914.41	159,755.00
883100	CONTRACT INSTRUCTIONL SVC	2,278,243.00	601,377.00	225,000.00
883300	CONT INSTR SVC CONTRACT ED	318,292.00	462,020.15	-
884170	KKSM ADVERTISING SALES	3,600.00	4,765.00	1,200.00
884320	WELLNESS CENTER FEES	35,000.00	33,213.12	35,000.00
884330	WELLNESS CENTER PARKING	1,700.00	1,541.00	1,500.00
884340	WELLNESS CNTR PROCES FEE	-	120.00	-
887600	HEALTH SERVICE FEE STUDENT	900,000.00	769,242.00	900,000.00
887700	INSTR MAT FEES;SALE MATERL	30,000.00	30,000.00	30,000.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	54,356.00	30,000.00
888100	PARKING STICKER FEES	500.00	520.00	500.00
888101	PARK STICKER FEE SPRING	528,000.00	435,660.00	425,000.00
888102	PARK STICKER FEE SUMMER	205,000.00	35,220.00	185,000.00
888103	PARK STICKER FEE FALL	525,000.00	444,640.00	445,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	5,000.00	10,476.16	8,000.00
888110	PARKING METERS	205,000.00	220,081.01	205,000.00
888900	OTH STUDENT FEES&CHARGES	165,000.00	128,566.00	148,877.00
888920	COURSE TESTING FEE	114,213.00	113,208.00	95,000.00
889900	OTHER LOCAL REVENUES	113,223.00	7,564.72	-
889999	BEGINNING BALANCE, LOCAL	3,858,383.00	-	1,606,849.00
88's	Local Revenues Subtotal	9,633,396.00	3,565,484.57	4,501,681.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2016 and 2017			
	FUND 12			
	GENERAL RESTRICTED FUND			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
898200	INTRAFUND TRANSFR IN,WITHIN	3,066,421.00	2,971,679.00	1,376,535.00
89's	Other Sources Subtotal	3,066,421.00	2,971,679.00	1,376,535.00
Revenue Grand Total		43,482,364.00	21,590,768.50	23,211,333.00

FUND 22 PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2016 and 2017			
	FUND 22			
	PROP M BOND			Run Jun 01, 2016
	DEBT SERVICE - SERIES A			
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,600.00	-	1,600.00
	Other Oper Exp Subtotal	1,600.00	-	1,600.00
712010	DEBT REDEMPTION PRINCIPAL	3,765,000.00	-	4,160,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	3,031,075.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,062,150.00	-	5,873,900.00
799010	CONTINGENCY HOLDING ACCOUNT	6,240,413.00	-	6,518,364.00
	Other Outgoing Subtotal	16,067,563.00	3,031,075.00	16,552,264.00
Expense Grand Total		16,069,163.00	3,031,075.00	16,553,864.00
881400	VOTED INDEBT SECURED ROLL	10,500,000.00	7,515,848.53	10,500,000.00
881500	VOTED INDEBT UNSECURDROLL	500,000.00	340,724.70	500,000.00
886200	INTEREST COUNTY TREASURY	20,000.00	25,751.24	30,000.00
889999	BEGINNING BALANCE, LOCAL	5,049,163.00	-	5,523,864.00
88's	Local Revenues Subtotal	16,069,163.00	7,882,324.47	16,553,864.00
Revenue Grand Total		16,069,163.00	7,882,324.47	16,553,864.00

FUND 23 PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2016 and 2017		
		FUND 23		
	PROP M BOND			Run Jun 01, 2016
	DEBT SERVICE - SERIES B			
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	3,200.00	-	3,200.00
	Other Oper Exp Subtotal	3,200.00	-	3,200.00
712000	DEBT REDEMPTION PRINCIPAL	-	250,650.40	-
712010	DEBT REDEMPTION PRINCIPAL	250,651.00	-	367,397.00
713000	DEBT INTEREST/SERVICE CHGS	-	4,263,904.84	-
713010	DEBT INTEREST, SERVICE CHGS	4,263,905.00	-	3,967,148.00
799010	CONTINGENCY HOLDING ACCOUNT	4,487,166.00	-	6,987,998.00
	Other Outgoing Subtotal	9,001,722.00	4,514,555.24	11,322,543.00
Expense Grand Total		9,004,922.00	4,514,555.24	11,325,743.00
881400	VOTED INDEBT SECURED ROLL	4,800,000.00	3,722,753.66	4,800,000.00
881500	VOTED INDEBT UNSECURDROLL	200,000.00	78,176.41	200,000.00
886200	INTEREST COUNTY TREASURY	10,000.00	11,460.57	15,000.00
889999	BEGINNING BALANCE, LOCAL	3,994,922.00	-	6,310,743.00
	88's Local Revenues Subtotal	9,004,922.00	3,812,390.64	11,325,743.00
Revenue Grand Total		9,004,922.00	3,812,390.64	11,325,743.00

FUND 24 PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2016 and 2017		
		FUND 24		
		PROP M BOND		Run Jun 01, 2016
	DEBT SERVICE - SERIES C			
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,600.00	-	1,600.00
712010	DEBT REDEMPTION PRINCIPAL	-	-	6,430,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	8,044,030.02	-
713010	DEBT INTEREST, SERVICE CHGS	8,044,031.00	-	9,819,150.00
799010	CONTINGENCY HOLDING ACCOUNT	16,187,534.00	-	17,219,250.00
	Other Outgoing Subtotal	24,231,565.00	8,044,030.02	33,468,400.00
Expense Grand Total		24,233,165.00	8,044,030.02	33,470,000.00
881400	VOTED INDEBT SECURED ROLL	-	5,917,508.34	8,500,000.00
881500	VOTED INDEBT UNSECURDROLL	-	21,762.92	50,000.00
886200	INTEREST COUNTY TREASURY	-	105,736.83	120,000.00
889999	BEGINNING BALANCE, LOCAL	24,233,165.00	-	24,800,000.00
88's	Local Revenues Subtotal	24,233,165.00	6,045,008.09	33,470,000.00
Revenue Grand Total		24,233,165.00	6,045,008.09	33,470,000.00

FUND 29 DEBT SERVICE

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2016 and 2017		
		FUND 29		
	DEBT SERVICE			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712000	DEBT REDEMPTION PRINCIPAL	-	525,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	525,000.00	-	545,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	178,560.54	-
713010	DEBT INTEREST, SERVICE CHGS	178,561.00	-	155,050.00
	Other Outgoing Subtotal	703,561.00	703,560.54	700,050.00
Expense Grand Total		703,561.00	703,560.54	700,050.00
898100	INTERFUND TRANSER IN,BETWN	703,561.00	703,560.54	700,050.00
89's	Other Sources Subtotal	703,561.00	703,560.54	700,050.00
Revenue Grand Total		703,561.00	703,560.54	700,050.00

FUND 33 CHILD DEVELOPMENT

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2016 and 2017			
	FUND 33			
	CHILD DEVELOPMENT			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
345110	LTC ACA	252.00	-	252.00
345210	LTC CLS	54.00	-	42.00
345252	LTC CLASSIFIED	-	31.50	-
348010	FUTURE RETIREE HEALTH ACA	-	4,355.00	-
348020	FUTURE RETIREE HEALTH CLS	-	3,919.50	-
348110	FUTURE RETIREE HEALTH ACA	5,549.00	-	5,549.00
348210	FUTURE RETIREE HEALTH CLS	5,549.00	-	5,550.00
34's	Health & Welfare	134,780.00	105,592.74	137,936.00
350010	STATE UNEMP INSURANCE	1,505.00	-	1,808.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	925.20	-
352102	UNEMPLOYMENT CLASSIFIED	-	74.71	-
352302	UNEMP INSTR AIDE DIRECT INST	-	152.93	-
35's	State Unempl Insurance	1,505.00	1,152.84	1,808.00
360010	WORKER'S COMP	15,007.00	-	17,832.00
361101	WC ACADEMIC INSTRUCTORS	-	9,677.64	-
362102	WC CLASSIFIED	-	763.10	-
362302	WC INSTR AIDE DIRECT INSTR	-	1,557.82	-
363102	WC STUDENT	-	129.12	-
36's	Workers' Comp	15,007.00	12,127.68	17,832.00
370010	APPLE	5,553.00	-	4,983.00
371101	APPLE ACADEMIC INSTRUCTOR	-	3,473.21	-
372302	APPLE INST AIDE DIRECT INSTR	-	2,078.46	-
37's	APPLE	5,553.00	5,551.67	4,983.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	235,535.00	180,460.49	263,014.00
400010	SUPPLIES & MATERIALS	87,488.00	-	53,000.00
411000	SOFTWARE LESS THAN \$5,000	-	4,655.00	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,695.76	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,889.03	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	4,372.57	-
441100	SUPPLIES, INSTITUTIONAL	-	945.13	-
441300	SUPPLIES, FOOD SERVICES	-	18,881.44	-
442000	COST OF FOOD, FOOD SERVICE	-	40,479.23	-
	Supplies & Materials Subtotal	87,488.00	72,918.16	53,000.00
500010	OTHER OPER EXP	22,000.00	-	22,000.00
555100	POSTAGE	-	87.46	-
561000	RENT & LEASE, EQUIPMENT	-	724.64	-
565300	REPAIRS&MAINT NONINST EQUIP	-	200.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	2,693.13	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	42.12	-
575710	TRAINING	-	1,537.85	-
580100	ELECTRICITY	-	2,540.53	-
580350	PEST CONTROL	-	1,200.00	-
580650	WATER	-	1,712.46	-
585750	PRINTING	-	2,798.61	-
585910	LICENSING FEE	-	509.00	-
	Other Oper Exp Subtotal	22,000.00	14,045.80	22,000.00
799010	CONTINGENCY HOLDING ACCOUNT	215,458.00	-	344,004.00
	Other Outgoing Subtotal	215,458.00	-	344,004.00
Expense Grand Total		1,383,199.00	914,583.10	1,634,013.00
819100	CHILDCARE FOOD REIMB FEDRL	48,000.00	33,649.80	48,000.00
81's	Federal Revenues Subtotal	48,000.00	33,649.80	48,000.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2016 and 2017		
		FUND 33		
	CHILD DEVELOPMENT			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
862100	CHILD DEVELOPMNT APPORT - CSPP	490,000.00	282,245.00	455,000.00
862101	CHILD DEVLPMNT APPORT PRIOR YR	-	(3,285.00)	-
862110	CHILD DEVELOPMNT APPORT - CCTR	30,000.00	18,988.00	25,000.00
862550	CHILDCARE TAX BAILOUT	95,242.00	95,242.00	91,958.00
869100	CHILDCARE FOOD REIMB STATE	2,000.00	1,852.33	2,000.00
869999	BEGINNING BALANCE, STATE	18,955.00	-	18,955.00
86's	State Revenues Subtotal	636,197.00	395,042.33	592,913.00
886200	INTEREST COUNTY TREASURY	100.00	799.30	100.00
887100	CHDV F/P PARENT FEES PRESCHOOL	525,000.00	647,303.98	730,000.00
887105	CHDV F/P PARENT FEES TODDLER	-	-	155,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	12,000.00	6,249.75	7,000.00
887120	CHDV SUBSIDIZED TODDLER FEES	100.00	1,340.00	1,000.00
889880	STALE DATED/VOID WARRANTS	-	816.35	-
889999	BEGINNING BALANCE, LOCAL	161,802.00	-	100,000.00
88's	Local Revenues Subtotal	699,002.00	656,509.38	993,100.00
Revenue Grand Total		1,383,199.00	1,085,201.51	1,634,013.00

FUND 41 CAPITAL OUTLAY PROJECTS

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2016 and 2017		
		FUND 41		
		CAPITAL OUTLAY		Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
881100	TAX ALLOCATION SECURD ROLL	60,000.00	-	60,000.00
884360	SURPLUS SALES	17,550.00	33,441.27	11,500.00
886200	INTEREST COUNTY TREASURY	40,000.00	47,163.20	40,000.00
889700	SAN MARCOS REDEVELOPMNT TAX RE	950,000.00	529,634.97	950,000.00
889701	POWAY REDEVELOPMENT TAX REV	930,000.00	515,102.00	930,000.00
889702	ESCONDIDO REDEVELOPMNT TAX RE	-	146,313.00	-
889703	VISTA REDEVELOPMENT TAX REV	-	37,194.73	-
889900	OTHER LOCAL REVENUES	26,377.00	23,836.30	15,240.00
889999	BEGINNING BALANCE, LOCAL	9,374,480.00	-	8,395,279.00
88's	Local Revenues Subtotal	11,398,407.00	1,332,685.47	10,402,019.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,254,478.00	610,692.00	535,000.00
89's	Other Sources Subtotal	1,254,478.00	610,692.00	535,000.00
Revenue Grand Total		23,898,412.00	12,636,149.47	22,055,756.00

FUND 42 PROP M BOND CONSTRUCTION

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2016 and 2017		
		FUND 42		Run Jun 01, 2016
		PROP M BOND CONSTRUCTION		
		FY015-016	FY015-016	FY016-17
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	197,477.42	250,312.00
212200	CLASSIFIED REGULAR SALARY	-	63,534.77	73,080.00
21's	Non-Instr Salaries - Reg		261,012.19	323,392.00
23's	Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		261,012.19	323,392.00
322102	PERS CLASSIFIED	-	6,633.66	-
322202	PERS NON-INSTR ADMIN/SUPR	-	23,240.19	-
32's	PERS		29,873.85	42,203.00
332102	FICA CLASSIFIED	-	3,941.66	-
332202	FICA NON-INSTR ADMIN/SUPR	-	12,158.15	-
336102	MEDCA CLASSIFIED	-	921.84	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	2,843.44	-
33's	FICA & Medicare (OASDI)		19,865.09	24,741.00
340210	MEDIC CLS		-	20,979.00
340252	MEDIC CLASSIFIED	-	14,014.02	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	44,261.76	-
340310	MEDIC AA/CAST		-	62,937.00
341210	DENT CLS		-	1,220.00
341252	DENT CLASSIFIED	-	670.23	-
341302	DENT NON-INSTR ADMIN/SUPR	-	2,254.95	-
341310	DENT AA/CAST		-	3,660.00
342210	VISION CLS		-	257.00
342252	VISION CLASSIFIED	-	192.51	-
342302	VISION NON-INSTR ADMIN/SUP	-	577.53	-
342310	VISION AA/CAST		-	771.00
343210	LIFE CLS		-	79.00
343252	LIFE CLASSIFIED	-	59.04	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	177.12	-
343310	LIFE AA/CAST		-	237.00
344210	LTD CLS		-	205.00
344252	LTD CLASSIFIED	-	156.20	-
344302	LTD NON-INSTR ADMIN/SUPR	-	515.47	-
344310	LTD AA/CAST		-	703.00
345210	LTC CLS		-	42.00
345252	LTC CLASSIFIED	-	31.50	-
345302	LTC NON-INSTR ADMIN/SUPR	-	94.50	-
345310	LTC AA/CAST		-	126.00
348020	FUTURE RETIREE HEALTH CLS	-	3,919.50	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	11,758.50	-
348210	FUTURE RETIREE HEALTH CLS			5,549.00
348310	FUTURE RETIREE HEALTH AA/CAST			16,647.00
34's	Health & Welfare		78,682.83	113,412.00
352102	UNEMPLOYMENT CLASSIFIED	-	103.10	-
352202	UNEMP NON-INSTR ADMIN/SUP	-	360.84	-
35's	State Unempl Insurance		463.94	437.00
362102	WC CLASSIFIED	-	1,190.64	-
362202	WC NON-INSTR ADMIN/SUPERV	-	3,700.63	-
36's	Workers' Comp		4,891.27	6,061.00
37's	APPLE		-	-
	Employee Benefits Subtotal		133,776.98	186,854.00
535200	INS, FIRE, CASUALTY, LIABILITY	-	186,833.09	-
545100	ADVERTISEMENTS REQ BY LAW	-	2,085.43	-
545200	LAWYERS' FEES	-	1,021,819.97	-
551900	OTH PERSONAL&CONSULT SVC	-	197,065.41	-
580500	TELEPHONE CONNECTIONS	-	4,611.00	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2016 and 2017		
		FUND 42		Run Jun 01, 2016
	PROP M BOND CONSTRUCTION			
		FY015-016	FY015-016	FY016-17
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	Other Oper Exp Subtotal		1,412,414.90	-
623000	BUILDING CONSTRUCTION	-	19,682,529.37	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,534,164.17	-
623200	BLUEPRINTS&INSPECTION SVCS	-	1,138,408.39	-
623300	PERMITS AND FEES	-	411,821.51	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	81,156.80	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	559,718.12	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	216,739.18	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	284,449.75	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	17,750.48	-
	Capital Outlay Subtotal		23,926,737.77	149,416,012.00
Expense Grand Total		261,773,594.00	25,733,941.84	149,926,258.00
886200	INTEREST COUNTY TREASURY	1,500,000.00	1,086,056.34	1,500,000.00
889999	BEGINNING BALANCE, LOCAL	260,273,594.00	-	148,426,258.00
88's	Local Revenues Subtotal	261,773,594.00	1,086,056.34	149,926,258.00
Revenue Grand Total		261,773,594.00	1,086,056.34	149,926,258.00

FUND 43 ENERGY CONSERVATION PROJECTS

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2016 and 2017		
		FUND 43		
	ENERGY CONSERVATION			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	215,660.00	-	215,000.00
	Other Oper Exp Subtotal	215,660.00	-	215,000.00
799010	CONTINGENCY HOLDING ACCOUNT	223,511.00	-	1,185,000.00
	Other Outgoing Subtotal	223,511.00	-	1,185,000.00
Expense Grand Total		439,171.00	-	1,400,000.00
886200	INTEREST COUNTY TREASURY	-	2,032.49	-
889900	OTHER LOCAL REVENUES	-	1,007,431.77	-
889999	BEGINNING BALANCE, LOCAL	439,171.00	-	1,400,000.00
88's	Local Revenues Subtotal	439,171.00	1,009,464.26	1,400,000.00
Revenue Grand Total		439,171.00	1,009,464.26	1,400,000.00

FUND 69 OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2016 and 2017				
FUND 69				
POST RETIREMENT BENEFITS				Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	81,730.00	-	60,309.00
340410	MEDICAL RETIREE	4,494,021.00	-	5,061,555.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,508,860.63	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	259,875.49	-
340604	MEDIC CLASSIFIED RETIREES	-	1,540,493.43	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	477,940.81	-
341410	DENTAL RETIREE	568,002.00	-	587,506.00
341453	DENT ACADEMIC INSTR RETIREE	-	218,599.53	-
341503	DENT EDU ADMIN/SUP RETIREE	-	20,855.21	-
341604	DENT CLASSIFIED RETIREES	-	204,086.23	-
341654	DENT CLASS ADMN/SUP RETIRE	-	48,593.42	-
346000	RETIREE SPOUSAL BENEFITS	-	66,857.29	-
34's	Health & Welfare	5,143,753.00	5,346,162.04	5,709,370.00
	Employee Benefits Subtotal	5,143,753.00	5,346,162.04	5,709,370.00
799010	CONTINGENCY HOLDING ACCOUNT	12,950,549.00	-	14,190,326.00
	Other Outgoing Subtotal	12,950,549.00	-	14,190,326.00
Expense Grand Total		18,094,302.00	5,346,162.04	19,899,696.00
886200	INTEREST COUNTY TREASURY	25,000.00	3,532.33	25,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,828,838.00	-	3,828,838.00
889999	BEGINNING BALANCE, LOCAL	11,174,120.00	-	12,979,514.00
88's	Local Revenues Subtotal	15,027,958.00	3,532.33	16,833,352.00
898200	INTRAFUND TRANSFR IN,WITHIN	3,066,344.00	3,066,344.00	3,066,344.00
89's	Other Sources Subtotal	3,066,344.00	3,066,344.00	3,066,344.00
Revenue Grand Total		18,094,302.00	3,069,876.33	19,899,696.00

FUND 71 ASSOCIATED STUDENTS TRUST

Palomar College				
ASG BUDGET REPORT				
Comparing Fiscal Years				
2016 and 2017				
FUND 71				
ASSOCIATED STUDENTS TRUST				Run Jun 01, 2016
		FY015-016	FY015-016	FY016-17
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
230010	Non-Academic Salaries - Other	4,000.00	-	4,000.00
235100	STUDENT EMPLOYEE	-	585.00	-
23's	Non-Academic Salaries - Other	4,000.00	585.00	4,000.00
	Non Acad Salaries Subtotal	4,000.00	585.00	4,000.00
400010	Supplies & Materials	100,527.44	-	118,254.70
441000	SUPPLIES&MATERIAL NONINSTR	-	17,980.27	-
	Supplies & Materials Subtotal	100,527.44	17,980.27	118,254.70
500010	Other Oper Exp	73,671.50	-	71,744.00
551300	INDEPENDENT CONTRACTOR	-	1,000.00	-
575300	TRAVEL, STUDENT	-	682.14	-
575800	FOOD FOR MEETINGS	-	17,034.83	-
585150	ADVERTISE NOT REQ BY LAW	-	260.00	-
585260	BANK CREDIT CARD EXPENSE	-	508.50	-
585750	PRINTING	-	668.73	-
	Other Oper Exp Subtotal	73,671.50	20,154.20	71,744.00
752000	STUDENT SCHOLARSHIPS	-	400.00	-
752010	STUDENT SCHOLARSHIPS	400.00	-	-
	Other Outgoing Subtotal	400.00	400.00	-
Expense Grand Total		178,598.94	39,119.47	193,998.70
882100	CONTRB,GIFTS,GRANTS,ENDOW	456.35	2,139.62	400.00
884350	MISC SALES AND COMMISSION	200.00	702.61	-
886100	INTEREST BANK ACCOUNTS	100.00	19.51	100.00
888950	POSTING FEES INCOME ASG	6,000.00	6,200.00	5,000.00
889100	ASG INCOME	1,800.00	1,337.80	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	6,030.00	3,000.00
889999	BEGINNING BALANCE, LOCAL	133,042.59	47.52	149,698.70
88's	Local Revenues Subtotal	144,598.94	16,477.06	159,998.70
898100	INTERFUND TRANSER IN,BETWN	34,000.00	32,000.00	34,000.00
89's	Other Sources Subtotal	34,000.00	32,000.00	34,000.00
Revenue Grand Total		178,598.94	48,477.06	193,998.70

FUND 72 STUDENT REPRESENTATION FEE TRUST

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2016 and 2017		
		FUND 72		
	STUDENT REPRESENTATION			Run Jun 01, 2016
		FEE TRUST		
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	2,000.00	-	5,000.00
	Supplies & Materials Subtotal	2,000.00	-	5,000.00
500010	OTHER OPER EXP	40,000.00	-	50,000.00
560900	DISTRICT VEHICLE USE	-	85.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	2,611.40	-
575110	TRAVEL, STATE COMMISSION	-	133.03	-
575300	TRAVEL, STUDENT	-	17,395.73	-
575310	TRAVEL WITH STUDENT	-	3,245.52	-
575800	FOOD FOR MEETINGS	-	1,044.49	-
	Other Oper Exp Subtotal	40,000.00	24,515.17	50,000.00
799010	CONTINGENCY HOLDING ACCOUNT	278,003.00	-	258,840.00
	Other Outgoing Subtotal	278,003.00	-	258,840.00
Expense Grand Total		320,003.00	24,515.17	313,840.00
886200	INTEREST COUNTY TREASURY	931.00	1,237.24	1,700.00
888400	STUDENT REPRESENTATION FEE	40,026.00	30,573.00	23,893.00
889999	BEGINNING BALANCE, LOCAL	279,046.00	-	288,247.00
88's	Local Revenues Subtotal	320,003.00	31,810.24	313,840.00
Revenue Grand Total		320,003.00	31,810.24	313,840.00

FUND 73 STUDENT BODY CENTER FEE

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2016 and 2017		
		FUND 73		
	STUDENT BODY CENTER FEE			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	5,000.00	-	4,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	3,230.11	-
441100	SUPPLIES, INSTITUTIONAL	-	22.68	-
	Supplies & Materials Subtotal	5,000.00	3,252.79	4,000.00
500010	OTHER OPER EXP	16,000.00	-	20,000.00
585750	PRINTING	-	863.72	-
	Other Oper Exp Subtotal	16,000.00	863.72	20,000.00
600010	CAPITAL OUTLAY	37,214.00	-	50,000.00
	Capital Outlay Subtotal	37,214.00	-	50,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	207,660.54	-
731010	INTERFUND TRANS OUT BETWEEN	207,661.00	-	204,600.00
799010	CONTINGENCY HOLDING ACCOUNT	75,573.00	-	103,857.00
	Other Outgoing Subtotal	283,234.00	207,660.54	308,457.00
Expense Grand Total		341,448.00	211,777.05	382,457.00
886200	INTEREST COUNTY TREASURY	932.00	1,044.57	1,442.00
888300	STUDENT CENTER FEE	227,498.00	221,110.00	222,000.00
889999	BEGINNING BALANCE, LOCAL	113,018.00	-	159,015.00
88's Local Revenues Subtotal		341,448.00	222,154.57	382,457.00
Revenue Grand Total		341,448.00	222,154.57	382,457.00

FUND 74 STUDENT FINANCIAL AID TRUST

FUND 75 SCHOLARSHIP AND LOAN TRUST

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2016 and 2017		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run Jun 01, 2016
		FY 2015-2016	FY 2015-2016	FY 2016-2017
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751000	STUDENT GRANTS	-	6,122.02	-
751010	STUDENT GRANTS	74,075.00	-	75,285.00
752000	STUDENT SCHOLARSHIPS	-	678,854.40	-
752010	STUDENT SCHOLARSHIPS	980,757.12	-	922,596.00
765000	STUDENT LOANS	-	5,935.06	-
765010	STUDENT LOANS	885,170.91	-	882,419.00
	Other Outgoing Subtotal	1,940,003.03	690,911.48	1,880,300.00
Expense Grand Total		1,940,003.03	690,911.48	1,880,300.00
882200	SCHOLRSHIP/GRANT/LOAN REV	693,892.83	706,939.59	633,000.00
882300	STUDENT LOAN REPAYMENTS	14,000.00	7,722.85	7,500.00
886200	INTEREST COUNTY TREASURY	5,048.11	5,285.70	7,348.00
889999	BEGINNING BALANCE, LOCAL	1,227,062.09	-	1,232,452.00
	88's Local Revenues Subtotal	1,940,003.03	719,948.14	1,880,300.00
Revenue Grand Total		1,940,003.03	719,948.14	1,880,300.00

The development of the District's budget is an evolving process. Fiscal Services will continue to refine and update this budget in preparation for submission of the Final Budget in September.

