



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

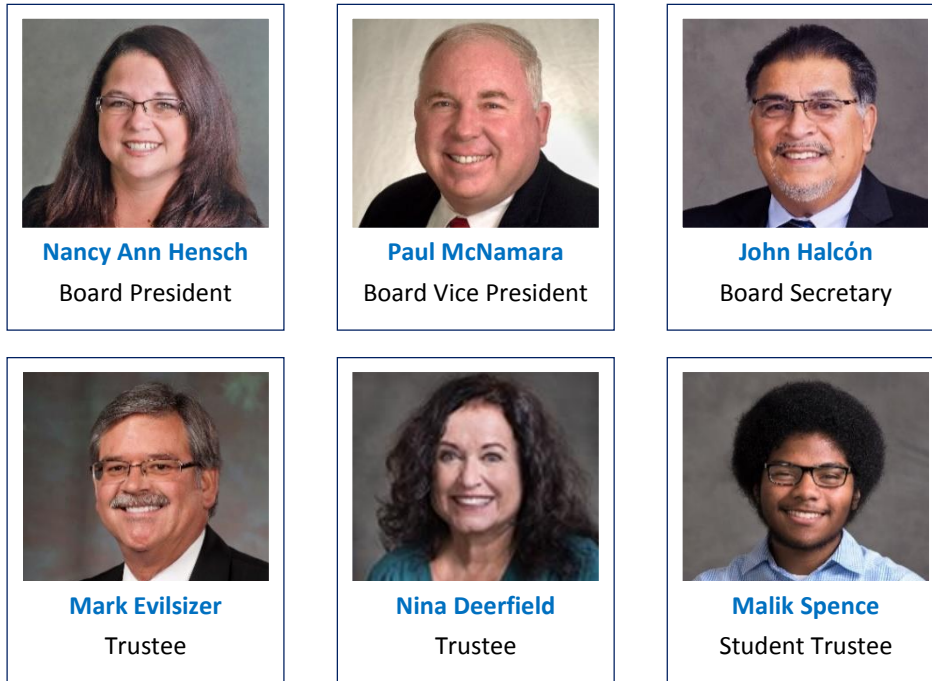
Palomar College is dedicated to empowering students to succeed and cultivating an appreciation of learning. Through ongoing planning and self-evaluation we strive for continual improvement in our endeavors. In creating the learning and cultural experiences that fulfill our mission and ensure the public's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

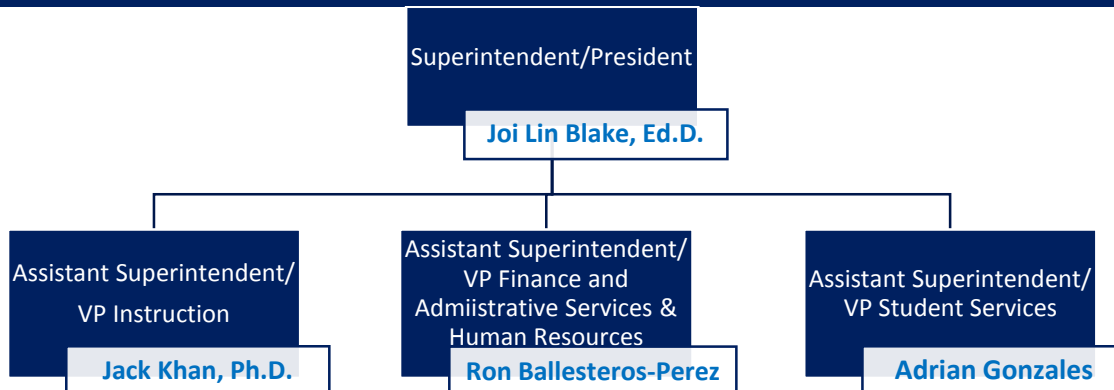
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PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD

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



DISTRICT EXECUTIVE ADMINISTRATION



FISCAL SERVICES LEADERSHIP TEAM

Carmen M. Coniglio
 Brandi Y. Taveuveu
 Sheri Wenzel, CPA
 Robert Threatt

Director, Fiscal Services
 Manager, Budget and Payroll
 Manager, Fiscal Services
 Internal Auditor

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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 SB361 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 fully 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.

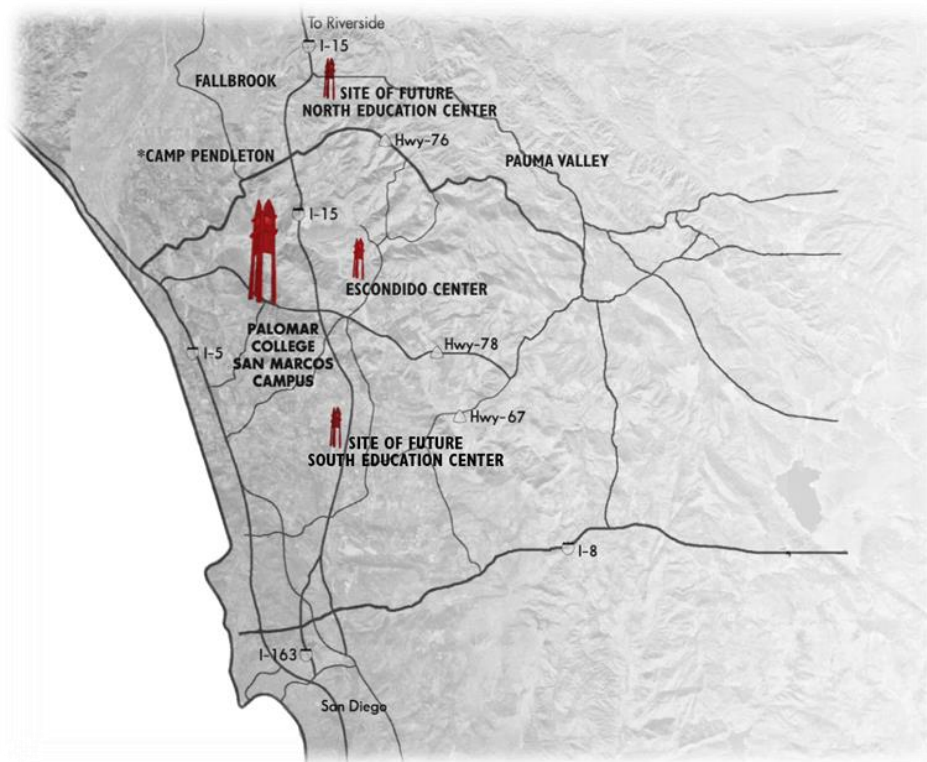
CAMPUS LOCATIONS

Palomar Community College District is a single-college district with a 200-acre **San Marcos Main Campus** augmented by:

- ✚ **Escondido Center** (State-approved)
- ✚ **Four Educational Sites** providing programs to support community needs:
 - **Fallbrook Education Site**
 - **Camp Pendleton Education Site**
 - **Mt. Carmel Education Site**
 - **Pauma Valley Education Site**

Future Education Centers (Opening in Summer 2018):

- ✚ **North Education Center**, Fallbrook area (State-approved)
- ✚ **South Education Center**, Rancho Bernardo area



June 13, 2017

Joi Lin Blake, Ed.D.
Superintendent/President

Governing Board

Nina Deerfield
Mark R. Evilsizer
John J. Halcón, Ph.D.
Nancy Ann Hensch
Paul P. McNamara
Student Trustee:
ASG President

Office of the President

TO: Members of the Governing Board
and the Palomar College Community

FROM: Joi Lin Blake, Ed.D.
Superintendent/President

PRESENTED BY: Ron Perez, Asst. Superintendent, Finance &
Administrative Services; Carmen Coniglio, Director of
Fiscal Services

With our new fiscal year, the opportunity for a new beginning spurs creativity and excitement as we solidify Palomar Community College District's position as the best community college in San Diego. The District's proposed Tentative Budget for 2017-18 fiscal year seeks to build on prior year's accomplishments and respond to the changing educational needs of our students.

Developed conservatively, this budget is the result of a Board-adopted Resource Allocation Model, relying primarily on the State's May Revise budget for the California Community College System. For the 2017-18 fiscal year, we anticipate that the District will be funded for 19,200 Full Time Equivalent Students (FTES). Palomar is committed to meeting its FTES target and to strengthening our educational offerings and support programs that increase student success and access. Despite a challenging fiscal environment, we are encouraged by our improved student enrollment, strengths in building new community partnerships, and opportunities to extend our reach to our under-served communities. The dedication, hard work, and perseverance of our faculty and staff, and their willingness to effectively collaborate in stabilizing and optimizing our enrollment through a Strategic Enrollment Management (SEM) Plan, is greatly appreciated for the benefit of our students.

This Tentative Budget incorporates the Cost of Living Allowance set at 1.56%, the estimated increases in State's funding level for community colleges, and the 7% contingency reserve required by the Board. At this stage of the budget development process, there are still many uncertainties related to the State's revenue allocations for community colleges. Depending on the outcome of the State's enacted budget in June and until the 2016-17 fiscal year accounting records are closed and the full extent of carryovers is known, the tentative fiscal plan will be subject to modifications as more information become available.

Nevertheless, in order to comply with the California Code of Regulations Section §58305 requirements for Tentative Budget approval and to begin financial activity by July 1, 2017, it is recommended that the Governing Board approve the District's 2017-18 Tentative Budget as presented. Any changes will be reflected in the Final Budget document, which will be presented to the Governing Board for adoption on September 12, 2017.

2017-18 STATE BUDGET OUTLOOK

On May 11, 2017, Governor Brown released his \$183.4 billion 2017-18 May Revision, recasting his January Budget Proposal and presenting new proposed spending in view of a revised revenue outlook and stakeholder feedback. The Governor's commitment to a legacy of fiscal health continues, urging caution in light of ongoing uncertainty from federally-funded programs. The May Revision reflects fiscal restraint coupled with his fear that an economic downturn is inevitable. "We've got to be wary and prudent," Governor Brown said. "Make no doubt about it, cuts are coming in the next few years, and they'll be big."

In this revised proposal, Governor Brown stressed the continued investments in public education, anti-poverty programs, and reducing state liabilities as part of the expanded government spending. The modestly improved fiscal outlook compared to the Governor's January Budget Proposal allows the May Revision to add few new resources for community colleges. Below are a few highlights of the May Revision with the "estimated" impact to Palomar College's Tentative Budget. Adjustments will be made when the final budget is approved by the Legislature.

Program	Governor's January Proposal	May Revision	Estimated Palomar Impact
APPORTIONMENTS			
Enrollment Growth (Access)	79.3 M, 1.34%	57.8M, 1%	Not eligible while in Restoration
Apportionment Increase (Base Funding)	\$23.6 M	\$183.6M	\$2.9 M
Cost-of-Living Adjustment (COLA)	\$94.1 M, 1.48%	\$97 M, 1.56%	\$1.5 M
RDA Backfill		\$31.7 M, one-time	\$500 K
FACILITIES AND EQUIPMENT			
Physical Plant and Instructional Equipment	\$43.7 M	\$135.8 M	Will NOT be allocated until P2 in 2018-19
Energy Efficiency Projects (Prop 39)	\$52.3 M	\$46.5 M	\$700 K
EDUCATIONAL SERVICES			
Guided Pathways	\$150 M	\$150 M, one-time	To be determined by CCCC
Innovation Awards Program	\$20 M	\$20 M, one-time	\$2 M for focus areas
Full-time Student Success Grant Program	\$3.1 M	\$5 M	About \$600 per full time student
TECHNOLOGY			
Online Education Initiative	\$10 M	\$10 M	To be determined by CCCC
Integrated Library System (cloud-based)	\$6 M	\$6 M, one-time	To be determined by CCCC

Apportionment – Base Increase: Revision offers increase in base funding for community colleges of \$160 million over the January Budget Proposal to total \$183.6 million. This has been our number one legislative advocacy item and is provided to mitigate escalating costs in areas such as pension rates, employee benefits, utilities, campus safety, and other operating costs.

Cost-of-Living Adjustment or COLA: The statewide cost-of-living adjustment (COLA) is increased by \$3.5 million for a total of \$97 million to reflect a COLA that increased from 1.48% to 1.56%.

FTES Growth: Due to stagnating enrollment patterns in many parts of the state, funds for enrollment growth were reduced by \$21.5 million in this proposal, lowering the proposed funding for increasing statewide community college enrollments from 1.34% to 1%. NOTE: Palomar College is not eligible for growth funds as the District is entering in its second year of “Restoration.”

Education Initiatives: The May Revision retains the \$150 million for Guided Pathways the governor proposed in January aimed at providing more community college students with clear educational road maps toward specific goals (certificate/degree/transfer/jobs), along with support to stay on plan. It also includes \$20 million for Innovation Awards, \$10 million for the Online Education Initiative’s learning management system, and \$6 million for integrated library service.

The May Revision Summary document is available at:
<http://www.ebudget.ca.gov/FullBudgetSummary.pdf>

Next Steps: At the state level, it is now up to the Legislative Budget Committees of both houses to put forward their plans to the Joint Budget Conference Committee. The deliberations of the Conference Committee may take weeks to iron out any differences. It is expected that the budget will be approved and signed by the Governor prior to July 1, 2017.

2017-18 DISTRICT OPERATING BUDGET

Once the state budget is enacted, 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 Sections 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).

2017-18 BASE ALLOCATION THRESHOLDS

Base Revenue

Single College Districts

>20,000 FTES	\$6,003,433*
>10,000 FTES	\$4,802,746
<=10,000 FTES	\$3,602,060

Calculated Basic Allocation

Base Funding Rates per FTES

Credit	\$5,005
Noncredit FTES	\$3,010
Noncredit CDCP FTES	\$5,005

State Approved Center

>1,000 FTES	\$1,200,687*
>750 FTES	\$ 950,515
>500 FTES	\$ 600,343
>250 FTES	\$ 300,172

*Palomar College is currently designated as a large college (>20,000 FTES) with one State approved center (Escondido Center) while in restoration.

2017-18 TENTATIVE BUDGET EXECUTIVE SUMMARY

The Palomar Community College District's 2017-18 Tentative Budget of \$617,896,706 for all funds reflects the following major budgets:

2017-18 SUMMARY OF ALL FUNDS

FUND		2016-17 ADOPTED BUDGET	2017-18 TENTATIVE BUDGET
General Fund			
11	General Fund –Unrestricted (including Designated)	\$129,457,494	\$142,695,115
12	General Fund –Restricted	37,089,674	28,937,412
	Total General Fund	\$166,547,168	\$171,632,527
Other Funds			
22	Prop M Bond Interest & Redemption Fund Series A	14,585,064	16,158,164
23	Prop M Bond Interest & Redemption Fund Series B	8,841,963	9,125,573
24	Prop M Bond Interest & Redemption Fund Series C	31,074,197	20,543,547
25	Prop M Bond Interest & Redemption Fund Series D	N/A	14,175,217
29	Debt Service Fund – Lease Revenue Bonds	700,050	696,650
33	Child Development Fund	1,878,068	1,782,561
41	Capital Outlay Projects Fund	26,331,021	17,702,578
42	Prop M Bond Construction Fund	230,656,651	321,947,861
43	Energy Conservation Projects Fund	1,455,011	1,602,326
69	Other Post-Employment Benefits (OPEB) Fund	18,866,960	20,196,130
71	Associated Students Trust Fund	181,641	199,312
72	Student Representation Fee Trust Fund	312,324	365,585
73	Student Center Fee Fund	344,190	372,936
74	Student Financial Aid Trust Fund	19,762,624	19,519,818
75	Scholarship and Loan Trust Fund	1,953,048	1,875,921
	Total Other Funds	\$356,942,812	446,264,179
	Total Funds	\$523,489,980	\$617,896,706

THE 2017-18 GENERAL FUND BUDGET OVERVIEW

The 2017-18 General Fund is \$171,632,527, divided between Fund 11 (Unrestricted and Designated) and Fund 12 Restricted. The Unrestricted General Fund budget supports the principal operations of the District. For 2017-18 fiscal year, the Unrestricted General Fund budget is \$142,695,115, which represents 23% of the District's total Tentative Budget of \$617,896,706.

UNRESTRICTED GENERAL FUND REVENUE ASSUMPTIONS

The Budget Assumptions below will only focus on the Unrestricted General Fund, the operating fund of the District. Separate projections are made for other District funds.

BASE REVENUE

State Apportionment is the revenue received for generating enrollment of students and is calculated based on the amount of earned Full Time Equivalent Students (FTES) from the prior year. An FTES is the equivalent of one student taking 30 units a year (15 units a semester). An FTES is calculated using the number of lecture units x weekly student contact hours (WSCH) per unit x number of students = total WSCH for the class. **525 WSCH = 1 FTES.**

The State calculates the total Base Revenue for the District and subtracts the following components:

- Education Protection Act allocation – Proposition 30 unrestricted state funding
- Property taxes collected by the County and proportionately distributed by the County to the District, and
- Student enrollment fees collected by the District.

The remainder is the State General Apportionment sent directly to the District. The Chancellor's Office recalculates the Base Revenue (or Total Computational Revenue) multiple times during the year and retroactively for each fiscal year. Districts do not know the exact funding level for the year until the final recalculation 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.

While the amount of each revenue source may change, the total of the Base Revenue remains the same. Apportionment constitutes about 90% of the District's operating budget.

FTES AND APPORTIONMENT HISTORICAL DATA

Fiscal Year	Base Revenue	Deficit	Available Revenue	Funded FTES	Actual FTES
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 Stability	*\$104,907,135	\$0	\$104,907,135	19,630	16,603
2016-17 Restoration Yr1	**\$99,168,082	\$1,296,508	\$97,871,574	18,203	18,203
2017-18 Restoration Yr2	***\$107,280,483	Unknown	***\$107,280,483	19,200	TBD

*Based on Recalculation by the California Chancellor's Office (Stabilization - includes \$15M in stability funding)

**Based on P-1 First Principal Apportionment (Restoration - includes \$8M for 1,508 restored FTES)

***Projected based on Target FTES and Governor's May Revise Proposal

The May Revision provides \$107,280,483 in Base Revenue for the District in the 2017-18 fiscal year, which includes \$1.5 million (1.56%) Cost of Living Allowance, \$5.4 million of FTES restoration, and \$2.9 million projected base increase to offset part of significant annual operating costs.

The **2017-18 Tentative Budget** assumes class offerings to achieve **19,200 Full Time Equivalent Students (FTES)**. The District projects a balanced budget, with reserves playing a key role in managing operating deficits. The key to formulate a balanced budget without utilizing the reserves requires fiscal discipline exercised in terms of Strategic Enrollment Management (SEM) and proactive planning in determining optimal course and section scheduling that maximizes FTES, facilities utilization, and student retention. If the revenue does not keep pace with expenditures and inflationary cost increases such as health benefits, step/column, retiree health, pension contributions, and utilities under the current budget modeling, deficit spending will once again surface.

The second category of District revenue, miscellaneous income, constitutes on average 10% of the Unrestricted General Fund revenue budget. Traditionally, this includes:

- State Lottery proceeds – 3%
- Non-resident tuition – 2%
- Other local revenue – 3%
- Apprenticeship – 1%
- Miscellaneous revenue – 1%

FULL-TIME EQUIVALENT STUDENTS FTES SUMMARY

FUNDED VS UNFUNDED FULL-TIME EQUIVALENT STUDENTS

FISCAL YEAR	FTES FUNDED BASE	ACTUAL FTES	% FTES CHANGE FROM PRIOR YEAR ACTUAL	FUNDED FTES	% of FTES INCREASE FUNDED	UNFUNDED FTES	PERCENT UNFUNDED
2007-08	19,406	20,005	3.09%	19,469	0.32%	536	2.68%
2008-09	19,469	20,461	2.28%	20,183	3.67%	278	1.36%
2000-10	20,183	20,958	2.43%	19,438	-3.69%	1,520	7.25%
2010-11	19,438	20,251	-3.38%	19,797	1.85%	454	2.24%
2011-12	19,797	19,368	-4.36%	18,292	-7.60%	1,076	5.56%
2012-13	18,292	18,531	-4.32%	18,531	1.31%		0.00%
2013-14	18,531	18,802	1.47%	18,802	1.46%		0.00%
2014-15	18,802	19,630	4.40%	19,630	4.40%		0.00%
2015-16	19,630	16,603	-15.42%	19,630	S 0.00%		0.00%
2016-17*	16,603	18,111	9.08%	18,111	R -7.74%		0.00%
2017-18*	18,111	19,200	6.00%	19,200	R 6.00%		0.00%

*Projected FTES, Based on 2016-17 P-2 CCFS-320 Attendance Report and 2017-18 Target FTES

Stabilization/Restoration Period: FY 2016-17 to FY 2018-19

Palomar College entered into the first year of stabilization period in 2016-17 due to decline. Decline is when a district has fewer Full Time Equivalent Students (FTES) than the previous year.

(S) SB 361 legislation provides for a “hold harmless” in the initial year of FTES decline, during which the District received “**Stabilization**” funds and no reductions to apportionment levels.

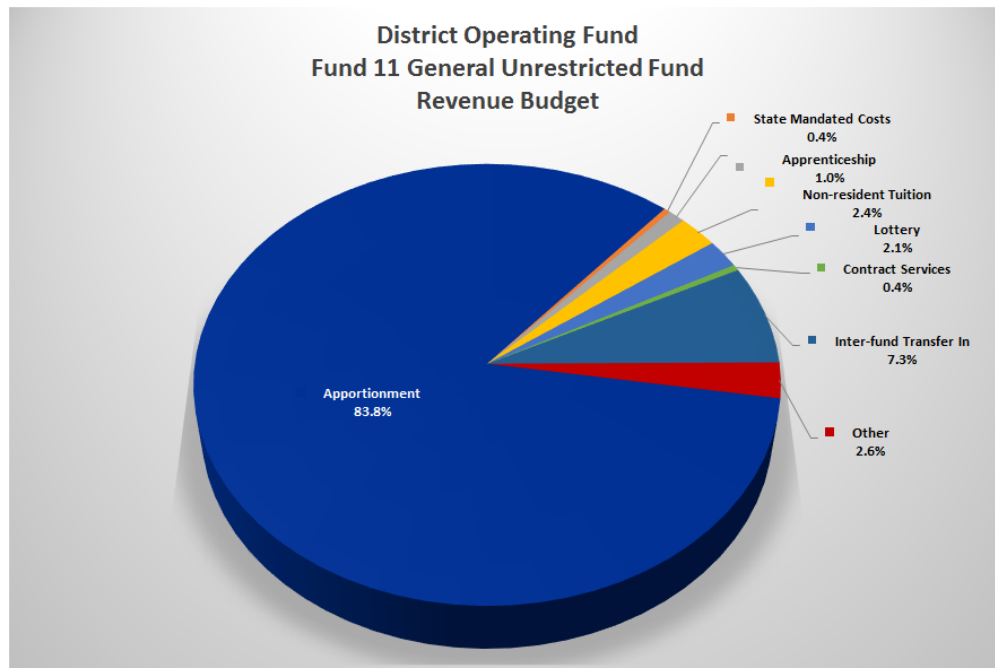
(R) “**Restoration**” allows the District to fully restore FTES in the three years following the initial year of FTES decline and receive full funding for the Actual FTES generated (Education Code Section 84750.5).

2016-17 ADJUSTED BUDGET VS. 2017-18 TENTATIVE BUDGET REVENUES

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts for the 2016-17 Adjusted Budget as compared to the 2017-18 Tentative Budget:

Revenue	2016-17 Adjusted Budget	2017-18 Tentative Budget
Apportionment	99,168,082	107,280,483
State Mandated Costs	465,009	537,600
Apprenticeship	1,201,652	1,201,652
Non-resident Tuition	2,870,000	2,900,000
Lottery	2,463,840	2,608,341
Contract Services	525,000	525,000
Inter-fund Transfer In	8,600,000	3,622,145
Other	3,069,849	2,668,571
Current Year Revenue	118,363,432	121,343,792
Beginning Balance	21,852,544	21,351,323
Total Revenue + Beginning Balance	140,215,976	142,695,115

2017-18 UNRESTRICTED GENERAL FUND REVENUES



UNRESTRICTED GENERAL FUND EXPENDITURE ASSUMPTIONS

In accordance with the Resource Allocation Model (RAM), budget development for 2017-18 continues to be tied to the Master and Strategic Planning process. The Baseline Budget incorporated the following:

Unrestricted general funds are allocated to pay for costs related to fulfilling District mission. There are two categories of expenditures that are paid from the unrestricted general fund:

Non-Discretionary Budget: These are the District's most basic required costs. The largest amount of the unrestricted general fund budget is for salary and benefits of the District's permanent employees as governed by collective bargaining agreements.

- **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.
- **Strategic Plan Priority Funding:** \$200,000 to support the goals and objectives of the District Master and Strategic Plans.
- **Other Reserves:** 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. \$2.5 million has been budgeted to anticipate vacancies and the delay in hiring any replacements.
- **Reserve for Contingency:** 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 for contingency balance of \$8,710,482 which is no less than 7% of the total expenditures.

- **Institutional costs** were identified and budgeted, primarily consisting of utility costs (gas, electric, etc.), debt service, maintenance agreements, insurance (liability, property, and students), retiree benefits, legal and auditing fees, credit card fees and bank costs, District-wide memberships and licenses and inter-/intra-fund transfers:

Transfers and outgo

INTRA-FUND TRANSFERS

\$ 5,000 for Articulation
 \$1,341,265 for Police/Parking Department
 \$ 213,546 for Wellness Center
 \$ 28,000 for Co-curricular Activities
 \$ 200,000 Reserve for Strategic Plan Priorities
 \$ 500,000 Reserve for South Ed Center
 \$ 500,000 Reserve for North Ed Center
 \$ 50,000 for Nelnet Payment Plan
 \$ 10,000 for Workers Comp Administration
 \$ 3,600 for Work Study Benefits

INTER-FUND TRANSFERS

\$ 491,800 Debt Service for Escondido Center
 \$ 30,000 for Associated Students Government
 \$3,808,898 for Retiree Health Benefits (OPEB)

Discretionary Budget: These are also basic costs within the District, such as temporary personnel, supplies and materials, travel, contract services, and equipment. Although still part of the District's base budget, there is more flexibility in the amounts budgeted in each of these categories.

- Expenses were built from the scheduled class offerings to achieve the total FTES as projected.
- Discretionary expenses have been maintained at 2016-17 Adopted Budget level.
- Apprenticeship Program expenses were built based on State funding projections.

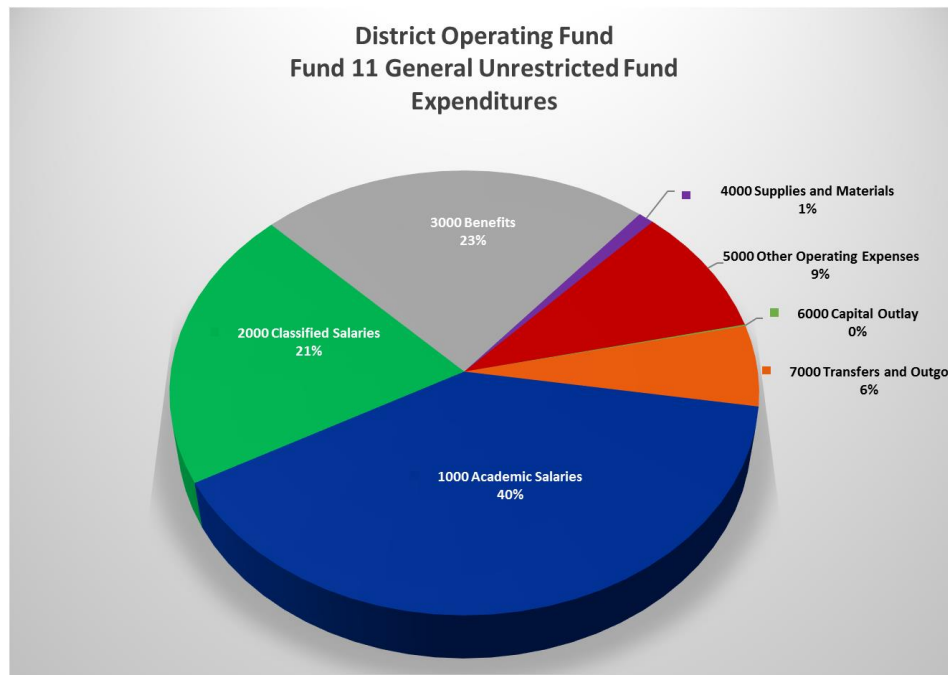
The development of the District's budget is an evolving process. Fiscal Services will continue to refine and update this budget in preparation for submission of the Adopted Budget in September.

2016-17 ADJUSTED BUDGET VS. 2017-18 TENTATIVE BUDGET EXPENDITURES

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Project accounts, for the 2016-17 Adjusted Budget as compared to the 2017-18 Tentative Budget:

Expenditure	2016-17 Adjusted Budget	2017-18 Tentative Budget
1000 Academic Salaries	46,940,372	49,981,944
2000 Classified Salaries	24,501,664	24,325,237
3000 Benefits	27,919,091	31,710,129
4000 Supplies and Materials	1,131,062	1,006,722
5000 Other Operating Expenses	11,244,249	9,807,315
6000 Capital Outlay	116,544	421,855
7000 Transfers and Outgo	7,011,671	7,182,109
Current Year Expenditures	118,864,653	124,435,311
General and Contingency Reserves	21,351,323	18,259,804
Total Unrestricted Fund Expenditures	140,215,976	142,695,115

2017-18 UNRESTRICTED GENERAL FUND EXPENDITURES



UNRESTRICTED PROJECTED FUND BALANCE/RESERVE

<i>Projected Fund Balance as of June 30, 2017</i>	21,351,323
<i>2017-18 Tentative Budget Revenues</i>	121,343,792
<i>2017-18 Tentative Budget Expenditures</i>	124,435,311
<i>Net Operating Results for 2017-18 Tentative Budget</i>	(3,091,519)
<i>Projected Ending Fund Balance as of June 30, 2018</i>	18,259,804

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>

25	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES D The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.
29	DEBT SERVICE FUND – LEASE REVENUE BONDS 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 Section 76070.5 provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. In the fall of 1990, Palomar College established this fee. Monies collected are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before the city, county, and district governments and before offices and agencies of the state government.

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.

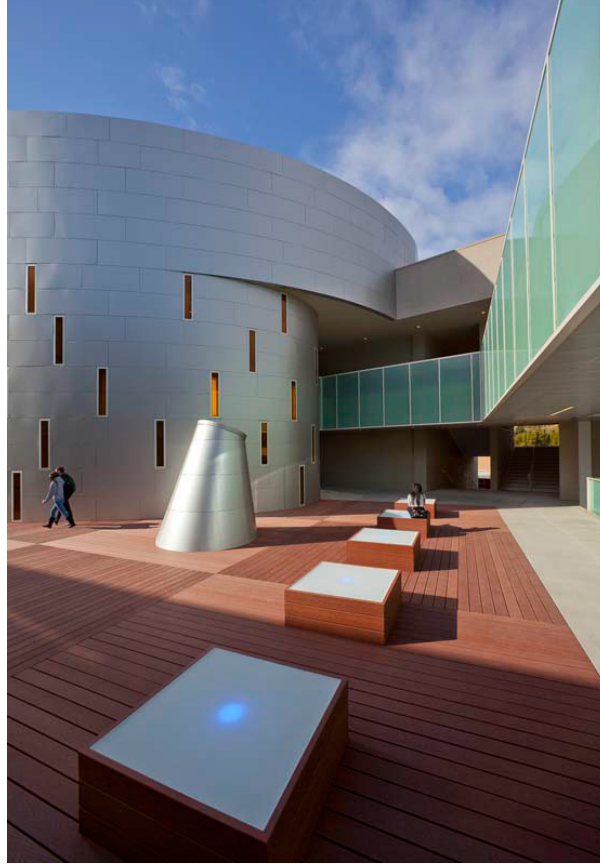
75 SCHOLARSHIP AND LOAN TRUST FUND

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.

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THE 2017-18 TENTATIVE BUDGET





**FUND 10 GENERAL FUND
COMBINED UNRESTRICTED AND RESTRICTED FUNDS**

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	17,323,725.67	-
111010	INSTRUCTIONAL SALARY, CONTRACT	22,423,411.00	-	22,699,486.00
11's	Instr Salaries - Contract	22,423,411.00	17,323,725.67	22,699,486.00
121000	ED ADMINISTRATOR, CONTRACT	-	500,655.26	-
121010	ED ADMINISTRATOR, CONTRACT	597,279.00	-	732,824.00
121100	SUPRT/PRESIDENT, CONTRACT	-	199,261.25	-
121110	SUPRT/PRESIDENT, CONTRACT	234,673.00	-	240,112.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,497.47	-
121310	PRESIDENT'S AUTO ALLOWANCE	10,613.00	-	8,733.00
122100	COUNSELORS, CONTRACT	-	2,356,615.59	-
122110	COUNSELORS, CONTRACT	3,190,039.56	-	2,990,253.00
123100	DEAN, ACADEMIC CONTRACT	-	740,965.26	-
123110	DEAN, ACADEMIC CONTRACT	890,858.00	-	924,111.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,496,979.74	-
123210	DEPARTMENT CHAIR, CONTRACT	1,863,366.00	-	1,899,512.00
123400	DIRECTR/COORDINAT, ACA CONT	-	622,659.46	-
123410	DIRECTOR/COORDINATOR, ACA CONT	820,181.65	-	801,281.00
123500	PALOMAR FACULTY FEDERATION	-	107,964.08	-
123510	PALOMAR FACULTY FEDERATION	143,954.00	-	144,703.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,088,461.98	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,407,575.00	-	1,548,687.00
123700	DIRECTOR/COORDINATOR, CAST	-	1,533.16	-
123710	DIRECTOR/COORDINATOR, CAST	66,766.00	-	68,769.00
125000	LIBRARIANS, CONTRACT	-	437,611.22	-
125010	LIBRARIANS, CONTRACT	578,751.00	-	583,129.00
12's	Non-Instr Salaries - Contract	9,804,056.21	7,561,204.47	9,942,114.00
130010	INSTR SALARIES - OTHER	16,240,647.86	-	18,148,309.00
131100	ASSIGN TIME HRLY REPLACEMT	-	786,496.87	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,132,317.36	-
133200	INST ACA HOURLY SUBSTITUTE	-	96,657.89	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,579,780.47	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,834,016.46	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	71,263.68	-
135700	OVERLOAD, SUMMER ACA HRLY	-	845,230.47	-
136100	REPLACE ACA INSTR CONTRACT	-	14,941.01	-
136200	REPLACE SABBATICL, ACA HRLY	-	203,658.17	-
136400	LOADBANK REPL, ADJUNCT	-	93,235.20	-
138100	STIPEND, CONTRACT INSTRUCT	-	16,407.80	-
138200	STIPEND, HOURLY ACADEMIC	-	218,370.14	-
13's	Instr Salaries - Other	16,240,647.86	14,892,375.52	18,148,309.00
140010	NON-INSTR SALARIES - OTHER	3,083,351.60	-	1,166,458.00
141100	COUNSELOR, HOURLY	-	414,522.90	-
142100	EDUCATIONL ADMINISTRTR HRLY	-	1,242.98	-
143100	LIBRARIANS, HOURLY	-	271,071.66	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	1,199,910.57	-
145100	OVERLOAD, SUMMER NON-INST	-	156,572.04	-
146100	REPL SABBATICL, HRLYNONINST	-	621.99	-
146600	REPLC COUNSLR SUMMR HRLY	-	205,319.00	-
148000	NONINSTR ACA HOURLY, OTHER	-	63,058.65	-
14's	Non-Instr Salaries - Other	3,083,351.60	2,312,319.79	1,166,458.00
	Academic Salaries Subtotal	51,551,466.67	42,089,625.45	51,956,367.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	417,544.59	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	503,173.02	-	500,896.00
212100	SUPERVISOR, CAST	-	1,887,574.55	-
212110	SUPERVISOR, CAST	2,378,434.08	-	2,310,185.00
212200	CLASSIFIED REGULAR SALARY	-	17,743,909.98	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212210	CLASSIFIED REGULAR SALARY	20,866,570.17	-	21,353,874.00
212300	CLASSIFIED HEALTH PROFESSL	-	172,139.28	-
212310	CLASSIFIED HEALTH PROFESSIONAL	388,819.00	-	406,507.00
212400	GOVERNING BOARD	-	27,467.27	-
212410	GOVERNING BOARD	33,552.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	3,037,814.02	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,748,034.65	-	3,999,646.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	(42,670.00)	-
21's	Non-Instr Salaries - Reg	27,918,582.92	23,243,779.69	28,603,748.00
221000	INST AIDE CONTRACT,DIRECT INST	-	826,200.19	-
221010	INST AIDE CONTRACT,DIRECT INST	961,260.00	-	1,001,094.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	468,157.36	-
222010	INST AIDE CONTRACT, NOT DIRECT	552,201.91	-	577,471.00
22's	Instr Aides - Reg	1,513,461.91	1,294,357.55	1,578,565.00
230010	NON ACADEMIC SALARIES - OTHER	5,785,648.09	-	2,507,968.00
231100	HOURLY CLASSIFIED, TEMP	-	3,266,874.47	-
231300	HOURLY TUTORS	-	405,789.97	-
231400	HRLY ADMINISTRATOR NON INST	-	41,120.04	-
231500	HRLY HEALTH PROFESSIONAL	-	142,164.50	-
232100	OVERTIME CLASSIFID SALARIED	-	126,758.69	-
232200	OVERTIME SUPERVISR SALRIED	-	13,005.50	-
234100	SERVICE PROVIDER CLASSIFIED	-	1,082.85	-
235100	STUDENT EMPLOYEE	-	174,502.30	-
235200	STUDENT TUTORS	-	33,040.03	-
235400	STUDENT WORK STUDY	-	204,987.15	-
236000	SERVICE PROVIDER TEMPORARY	-	2,376.00	-
23's	Non-Academic Salaries - Other	5,785,648.09	4,411,701.50	2,507,968.00
240010	INSTR AIDES - OTHER	538,415.00	-	513,723.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	389,205.30	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	83,414.55	-
245100	STUDENT INSTR AIDE, DIRECT	-	18,927.00	-
24's	Instr Aides - Other	538,415.00	491,546.85	513,723.00
	Non Acad Salaries Subtotal	35,756,107.92	29,441,385.59	33,204,004.00
310010	STRS	5,425,617.33	-	6,214,910.00
311101	STRS ACADEMIC INSTRUCTORS	-	3,672,269.96	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	216,836.90	-
311301	STRS OTHERACA NONINSTRUCT	-	888,326.54	-
312102	STRS CLASSIFIED	-	7,684.70	-
312202	STRS NON-INSTR ADMIN/SUPR	-	37,274.61	-
31's	STRS	5,425,617.33	4,822,392.71	6,214,910.00
320010	PERS	4,044,237.19	-	4,937,312.00
321101	PERS ACADEMIC INSTRUCTORS	-	68,036.80	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	98,747.61	-
321301	PERS OTHERACA NONINSTRUCT	-	37,416.77	-
322102	PERS CLASSIFIED	-	2,394,190.78	-
322202	PERS NON-INSTR ADMIN/SUPR	-	663,011.93	-
322302	PERS INSTR AIDE DIRECT INSTR	-	98,744.86	-
322402	PERS INST AIDE NOTDIRECT INS	-	62,601.52	-
32's	PERS	4,044,237.19	3,422,750.27	4,937,312.00
330010	FICA & MEDICARE (OASDI)	3,180,706.00	-	3,211,527.00
331101	FICA ACADEMIC INSTRUCTORS	-	47,891.81	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	37,070.32	-
331301	FICA OTHERACA NONINSTRUCT	-	17,384.73	-
332102	FICA CLASSIFIED	-	1,167,605.86	-
332202	FICA NON-INSTR ADMIN/SUPR	-	304,326.72	-
332302	FICA INSTR AIDE DIRECT INSTR	-	56,824.41	-

Run May 24, 2017

		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212210	CLASSIFIED REGULAR SALARY	20,866,570.17	-	21,353,874.00
212300	CLASSIFIED HEALTH PROFESSL	-	172,139.28	-
212310	CLASSIFIED HEALTH PROFESSIONAL	388,819.00	-	406,507.00
212400	GOVERNING BOARD	-	27,467.27	-
212410	GOVERNING BOARD	33,552.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	3,037,814.02	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,748,034.65	-	3,999,646.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	(42,670.00)	-
21's	Non-Instr Salaries - Reg	27,918,582.92	23,243,779.69	28,603,748.00
221000	INST AIDE CONTRACT,DIRECT INST	-	826,200.19	-
221010	INST AIDE CONTRACT,DIRECT INST	961,260.00	-	1,001,094.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	468,157.36	-
222010	INST AIDE CONTRACT, NOT DIRECT	552,201.91	-	577,471.00
22's	Instr Aides - Reg	1,513,461.91	1,294,357.55	1,578,565.00
230010	NON ACADEMIC SALARIES - OTHER	5,785,648.09	-	2,507,968.00
231100	HOURLY CLASSIFIED, TEMP	-	3,266,874.47	-
231300	HOURLY TUTORS	-	405,789.97	-
231400	HRLY ADMINISTRATOR NON INST	-	41,120.04	-
231500	HRLY HEALTH PROFESSIONAL	-	142,164.50	-
232100	OVERTIME CLASSIFID SALARIED	-	126,758.69	-
232200	OVERTIME SUPERVISR SALRIED	-	13,005.50	-
234100	SERVICE PROVIDER CLASSIFIED	-	1,082.85	-
235100	STUDENT EMPLOYEE	-	174,502.30	-
235200	STUDENT TUTORS	-	33,040.03	-
235400	STUDENT WORK STUDY	-	204,987.15	-
236000	SERVICE PROVIDER TEMPORARY	-	2,376.00	-
23's	Non-Academic Salaries - Other	5,785,648.09	4,411,701.50	2,507,968.00
240010	INSTR AIDES - OTHER	538,415.00	-	513,723.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	389,205.30	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	83,414.55	-
245100	STUDENT INSTR AIDE, DIRECT	-	18,927.00	-
24's	Instr Aides - Other	538,415.00	491,546.85	513,723.00
	Non Acad Salaries Subtotal	35,756,107.92	29,441,385.59	33,204,004.00
310010	STRS	5,425,617.33	-	6,214,910.00
311101	STRS ACADEMIC INSTRUCTORS	-	3,672,269.96	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	216,836.90	-
311301	STRS OTHERACA NONINSTRUCT	-	888,326.54	-
312102	STRS CLASSIFIED	-	7,684.70	-
312202	STRS NON-INSTR ADMIN/SUPR	-	37,274.61	-
31's	STRS	5,425,617.33	4,822,392.71	6,214,910.00
320010	PERS	4,044,237.19	-	4,937,312.00
321101	PERS ACADEMIC INSTRUCTORS	-	68,036.80	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	98,747.61	-
321301	PERS OTHERACA NONINSTRUCT	-	37,416.77	-
322102	PERS CLASSIFIED	-	2,394,190.78	-
322202	PERS NON-INSTR ADMIN/SUPR	-	663,011.93	-
322302	PERS INSTR AIDE DIRECT INSTR	-	98,744.86	-
322402	PERS INST AIDE NOTDIRECT INS	-	62,601.52	-
32's	PERS	4,044,237.19	3,422,750.27	4,937,312.00
330010	FICA & MEDICARE (OASDI)	3,180,706.00	-	3,211,527.00
331101	FICA ACADEMIC INSTRUCTORS	-	47,891.81	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	37,070.32	-
331301	FICA OTHERACA NONINSTRUCT	-	17,384.73	-
332102	FICA CLASSIFIED	-	1,167,605.86	-
332202	FICA NON-INSTR ADMIN/SUPR	-	304,326.72	-
332302	FICA INSTR AIDE DIRECT INSTR	-	56,824.41	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2017 and 2018			
	FUND 10			
	COMBINED FUNDS 11 AND 12			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
332402	FICA INSTR AIDE NOTDIRECT INS	-	29,210.06	-
335101	MEDCA ACADEM INSTRUCTORS	-	458,109.27	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	36,891.66	-
335301	MEDCA OTH ACA NONINSTRUCT	-	103,847.83	-
336102	MEDCA CLASSIFIED	-	316,130.98	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	78,356.79	-
336302	MEDCA INST AIDE DIRECT INSTR	-	17,648.32	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	8,137.88	-
	33's FICA & Medicare (OASDI)	3,180,706.00	2,679,436.64	3,211,527.00
340010	HEALTH & WELFARE	15,330.00	-	16,080.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,917,585.80	-
340110	MEDIC ACA	5,246,075.47	-	6,025,310.00
340120	MEDIC ACADEMIC ADJUNCT	-	213,760.79	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	15,287.64	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	319,527.90	-
340201	MEDIC OTHER ACA NONINSTRUC	-	973,783.90	-
340210	MEDIC CLS	5,380,709.32	-	6,384,335.00
340252	MEDIC CLASSIFIED	-	4,184,421.85	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,034,492.64	-
340310	MEDIC AA/CAST	1,830,217.28	-	2,159,826.00
340352	MEDIC INSTR AIDE DIRECT INST	-	158,211.36	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	110,868.12	-
341101	DENT ACADEMIC INSTRUCTORS	-	145,663.02	-
341110	DENT ACA	276,782.14	-	299,048.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	14,449.48	-
341201	DENT OTHER ACA NONINSTRUC	-	42,464.90	-
341210	DENT CLS	343,735.20	-	361,584.00
341252	DENT CLASSIFIED	-	227,302.94	-
341302	DENT NON-INSTR ADMIN/SUPR	-	51,751.54	-
341310	DENT AA/CAST	94,252.27	-	101,510.00
341352	DENT INSTR AIDE DIRECT INSTR	-	9,687.92	-
341402	DENT INSTAIDE NOT DIRECTINST	-	6,492.48	-
342101	VISION ACADEMIC INSTRUCTOR	-	39,459.66	-
342110	VISION ACA	72,191.37	-	75,623.00
342151	VISION EDUCATIONL ADMIN/SUP	-	3,838.54	-
342201	VISION OTHR ACA NONINSTRUC	-	11,599.33	-
342210	VISION CLS	89,871.67	-	94,148.00
342252	VISION CLASSIFIED	-	63,037.51	-
342302	VISION NON-INSTR ADMIN/SUP	-	14,350.23	-
342310	VISION AA/CAST	24,731.45	-	26,191.00
342352	VISION INSTR AIDE DIRECT INST	-	2,782.68	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,786.88	-
343101	LIFE ACADEMIC INSTRUCTORS	-	12,036.91	-
343110	LIFE ACA	22,341.46	-	22,357.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,536.72	-
343201	LIFE OTHER ACA NONINSTRUC	-	3,517.12	-
343210	LIFE CLS	27,700.88	-	27,557.00
343252	LIFE CLASSIFIED	-	19,278.94	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	4,444.70	-
343310	LIFE AA/CAST	8,224.83	-	7,909.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	846.87	-
343402	LIFE INST AIDE NOT DIRECT INS	-	544.74	-
344101	LTD ACADEMIC INSTRUCTORS	-	43,214.89	-
344110	LTD ACA	81,203.48	-	81,125.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	5,363.13	-
344201	LTD OTHER ACA NONINSTRUC	-	13,088.52	-
344210	LTD CLS	62,294.59	-	64,209.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
642300	EQUIP NONINS,ADTNL.>\$200-999	-	2,670.50	-
643000	LEASE PURCHASE EQUIPMENT	-	359.48	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	990,103.38	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	53,952.02	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	560,469.62	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	184,452.19	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	9,618.30	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	325,014.11	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	183,481.32	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	115,144.61	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	7,655.97	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	166,172.26	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	92,833.02	-
	Capital Outlay Subtotal	9,079,189.08	4,566,472.31	1,595,961.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,999,619.00	-
721010	INTRAFUND TRANS OUT WITHIN	4,398,261.00	-	2,851,411.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,576,794.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,617,410.00	-	4,334,698.00
751000	STUDENT GRANTS	-	375,284.04	-
751010	STUDENT GRANTS	496,636.00	-	73,754.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	337,586.39	-
762010	STUDT BOOK&SUPLY PAYMENTS	347,721.00	-	201,943.00
763000	STUDENT TRANSPORTATION	-	33,895.00	-
763010	STUDENT TRANSPORTATION	39,495.00	-	20,060.00
766000	STU MEAL TICKET/FOOD SVCS	-	23,575.00	-
766010	STU MEAL TICKET-FOOD SVCS	27,300.00	-	2,000.00
767000	STUDENT PIC CARD	-	8,265.00	-
767010	STUDENT PIC CARD	8,265.27	-	-
769000	STUDENT OTHER EXPENSES	-	1,315.60	-
769010	STUDENT OTHER EXPENSES	10,000.00	-	20,497.00
791010	RESERVE FOR CONTINGENCIES	7,811,148.00	-	8,710,472.00
791510	OTHER RESERVES	2,523,217.00	-	2,523,217.00
792010	CONTINGENCY,BUDGET STABILITY	7,578,384.00	-	2,156,775.00
793010	CONTINGENCY, COLA	-	-	1,518,310.00
799010	CONTINGENCY HOLDING ACCOUNT	7,569,583.00	-	8,570,959.00
	Other Outgoing Subtotal	35,427,420.27	6,356,334.03	30,984,096.00
Expense Grand Total		190,433,971.00	125,446,478.92	171,632,527.00
812130	HEA FED WORK STUDY	412,513.00	174,234.92	-
812220	HEA TRIO	533,398.00	208,087.02	517,862.00
812221	HEA TRIO/SSS PRIOR YEAR	165,514.00	165,514.00	81,411.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	236,900.00	82,663.90	236,900.00
812226	HEA TRIO EOC PRIOR YEAR	40,943.00	40,940.28	38,111.00
812240	HEA TRIO UPWARD BOUND	767,875.00	217,859.29	353,934.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	96,130.00	96,130.00	165,073.00
812250	HEA GEAR UP	3,715,320.00	915,633.69	3,715,320.00
812251	HEA GEAR UP PRIOR YEAR	980,729.00	980,729.00	604,788.00
812260	TRIO TALENT SEARCH GRANT	240,000.00	64,284.21	86,696.00
812261	TRIO TALENT SEARCH PRIOR YEAR	12,470.00	12,467.98	42,222.00
812290	HEA TITLE V HISPANIC SRVG INST	649,806.00	168,054.73	-
812291	HEA TITLE V HSI PRIOR YEAR	656,851.00	656,838.62	-
814100	TANF (FEDERAL)	38,938.00	47,324.00	53,521.00
815190	PELL GRANT ADMIN ALLOWANC	15,000.00	23,525.00	15,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,000.00	-	9,000.00
816100	VETERAN'S EDUCATION	11,000.00	9,048.00	11,000.00

Run May 24, 2017

FY 2016-2017

FY 2016-2017

FY 2017-2018

Budget

Expended/Received

Budget

Year to Date

Account

Description

642300	EQUIP NONINS,ADTNL.>\$200-999	-	2,670.50	-
643000	LEASE PURCHASE EQUIPMENT	-	359.48	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	990,103.38	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	53,952.02	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	560,469.62	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	184,452.19	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	9,618.30	-
644600	EQUIPMENT NONINSTRCTL >\$4,999	-	325,014.11	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	183,481.32	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	115,144.61	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	7,655.97	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	166,172.26	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	92,833.02	-
	Capital Outlay Subtotal	9,079,189.08	4,566,472.31	1,595,961.00

721000	INTRAFUND TRANS OUT WITHIN	-	1,999,619.00	-
721010	INTRAFUND TRANS OUT WITHIN	4,398,261.00	-	2,851,411.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,576,794.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,617,410.00	-	4,334,698.00
751000	STUDENT GRANTS	-	375,284.04	-
751010	STUDENT GRANTS	496,636.00	-	73,754.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	337,586.39	-
762010	STUDT BOOK&SUPLY PAYMENTS	347,721.00	-	201,943.00
763000	STUDENT TRANSPORTATION	-	33,895.00	-
763010	STUDENT TRANSPORTATION	39,495.00	-	20,060.00
766000	STU MEAL TICKET/FOOD SVCS	-	23,575.00	-
766010	STU MEAL TICKET-FOOD SVCS	27,300.00	-	2,000.00
767000	STUDENT PIC CARD	-	8,265.00	-
767010	STUDENT PIC CARD	8,265.27	-	-
769000	STUDENT OTHER EXPENSES	-	1,315.60	-
769010	STUDENT OTHER EXPENSES	10,000.00	-	20,497.00
791010	RESERVE FOR CONTINGENCIES	7,811,148.00	-	8,710,472.00
791510	OTHER RESERVES	2,523,217.00	-	2,523,217.00
792010	CONTINGENCY,BUDGET STABILITY	7,578,384.00	-	2,156,775.00
793010	CONTINGENCY, COLA	-	-	1,518,310.00
799010	CONTINGENCY HOLDING ACCOUNT	7,569,583.00	-	8,570,959.00
	Other Outgoing Subtotal	35,427,420.27	6,356,334.03	30,984,096.00

Expense Grand Total		190,433,971.00	125,446,478.92	171,632,527.00
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812130	HEA FED WORK STUDY	412,513.00	174,234.92	-
812220	HEA TRIO	533,398.00	208,087.02	517,862.00
812221	HEA TRIO/SSS PRIOR YEAR	165,514.00	165,514.00	81,411.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	236,900.00	82,663.90	236,900.00
812226	HEA TRIO EOC PRIOR YEAR	40,943.00	40,940.28	38,111.00
812240	HEA TRIO UPWARD BOUND	767,875.00	217,859.29	353,934.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	96,130.00	96,130.00	165,073.00
812250	HEA GEAR UP	3,715,320.00	915,633.69	3,715,320.00
812251	HEA GEAR UP PRIOR YEAR	980,729.00	980,729.00	604,788.00
812260	TRIO TALENT SEARCH GRANT	240,000.00	64,284.21	86,696.00
812261	TRIO TALENT SEARCH PRIOR YEAR	12,470.00	12,467.98	42,222.00
812290	HEA TITLE V HISPANIC SRVG INST	649,806.00	168,054.73	-
812291	HEA TITLE V HSI PRIOR YEAR	656,851.00	656,838.62	-
814100	TANF (FEDERAL)	38,938.00	47,324.00	53,521.00
815190	PELL GRANT ADMIN ALLOWANC	15,000.00	23,525.00	15,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,000.00	-	9,000.00
816100	VETERAN'S EDUCATION	11,000.00	9,048.00	11,000.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2017 and 2018			
	FUND 10			
	COMBINED FUNDS 11 AND 12			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
884260	RECYCLING COMMISSION	3,000.00	4,283.71	-
884290	TICKET/GATE/PROGRAM SALES	24,000.00	22,584.91	24,000.00
884300	VENDING COMMISSIONS	70,000.00	83,538.02	70,000.00
884320	WELLNESS CENTER FEES	35,000.00	32,063.51	35,000.00
884330	WELLNESS CENTER PARKING	1,500.00	1,270.00	1,500.00
884340	WELLNESS CNTR PROCES FEE	-	200.00	-
884350	MISC SALES AND COMMISSION	64,000.00	53,594.64	52,000.00
885300	FACILITIES RENTAL AND LEASE	-	5,600.00	-
886100	INTEREST BANK ACCOUNTS	-	373.08	-
886200	INTEREST COUNTY TREASURY	125,000.00	215,753.73	125,000.00
887400	ENROLLMENT FEE	9,162,577.00	9,056,498.20	9,162,577.00
887500	FIELD TRP;USEOF NONDIST FAC	8,800.00	9,150.00	7,000.00
887600	HEALTH SERVICE FEE STUDENT	900,000.00	796,422.00	950,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(2.00)	-
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	23,142.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	226,918.00	269,055.30	163,760.00
887710	COURSE RELATED FEES	7,687.00	7,800.00	6,600.00
887800	STUDNT INSURANCE PAYMNTS	1,300.00	2,990.35	1,300.00
887910	TRANSCRIPT INCOME	160,000.00	135,557.30	160,000.00
888010	NON RESIDENT TUITION USA	950,000.00	878,454.00	950,000.00
888020	NONRESIDENT TUITON FOREIGN	1,920,000.00	1,911,647.00	1,950,000.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	66,091.00	30,000.00
888100	PARKING STICKER FEES	500.00	235.00	500.00
888101	PARK STICKER FEE SPRING	425,000.00	415,540.00	425,000.00
888102	PARK STICKER FEE SUMMER	185,000.00	32,200.00	185,000.00
888103	PARK STICKER FEE FALL	445,000.00	396,680.00	445,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	8,000.00	10,019.60	8,000.00
888110	ONE-DAY PERMIT MACHINES	205,000.00	221,291.15	225,000.00
888112	PARKING METERS	-	22,474.55	20,000.00
888115	NCTD PASSES	-	14,404.00	-
888900	OTH STUDENT FEES&CHARGES	148,927.00	123,165.00	115,000.00
888920	COURSE TESTING FEE	192,116.00	217,886.00	203,900.00
889030	COBRA ADMIN FEE	-	247.94	-
889300	CASH OVER/SHORT	-	(167.00)	-
889600	LIBRARY FINES	500.00	2,220.20	500.00
889650	PARKING FINES	205,000.00	112,543.15	100,000.00
889660	PARKING PENALTY SURCHARG	-	0.22	-
889800	RETURNED CHECKS	-	143.00	-
889830	RETURNED CHECK FEE	-	230.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	6.74	-
889880	STALE DATED/VOID WARRANTS	-	27,851.62	-
889900	OTHER LOCAL REVENUES	222,565.00	399,176.52	62,848.00
889999	BEGINNING BALANCE, LOCAL	25,198,910.00	-	22,360,126.00
88's	Local Revenues Subtotal	115,200,062.00	76,849,202.97	111,256,600.00
898100	INTERFUND TRANSER IN,BETWN	8,600,000.00	-	3,622,145.00
898200	INTRAFUND TRANSFR IN,WITHIN	4,472,013.00	1,999,619.00	2,968,427.00
89's	Other Sources Subtotal	13,072,013.00	1,999,619.00	6,590,572.00
Revenue Grand Total		190,433,971.00	118,643,025.68	171,632,527.00

FUND 11 GENERAL UNRESTRICTED FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	17,230,291.10	-
111010	INSTRUCTIONAL SALARY, CONTRACT	22,225,641.00	-	22,512,701.00
11's	Instr Salaries - Contract	22,225,641.00	17,230,291.10	22,512,701.00
121000	ED ADMINISTRATOR, CONTRACT	-	500,655.26	-
121010	ED ADMINISTRATOR, CONTRACT	597,279.00	-	732,824.00
121100	SUPRT/PRESIDENT, CONTRACT	-	199,261.25	-
121110	SUPRT/PRESIDENT, CONTRACT	234,673.00	-	240,112.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,497.47	-
121310	PRESIDENT'S AUTO ALLOWANCE	10,613.00	-	8,733.00
122100	COUNSELORS, CONTRACT	-	1,580,073.47	-
122110	COUNSELORS, CONTRACT	2,163,718.00	-	2,118,598.00
123100	DEAN, ACADEMIC CONTRACT	-	740,965.26	-
123110	DEAN, ACADEMIC CONTRACT	890,858.00	-	924,111.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,496,979.74	-
123210	DEPARTMENT CHAIR, CONTRACT	1,863,366.00	-	1,899,512.00
123400	DIRECTR/COORDINAT, ACA CONT	-	593,272.81	-
123410	DIRECTOR/COORDINATOR, ACA CONT	790,795.00	-	801,281.00
123500	PALOMAR FACULTY FEDERATION	-	107,964.08	-
123510	PALOMAR FACULTY FEDERATION	143,954.00	-	144,703.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	867,976.20	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,054,853.00	-	1,093,072.00
123700	DIRECTOR/COORDINATOR, CAST	-	1,533.16	-
123710	DIRECTOR/COORDINATOR, CAST	66,766.00	-	68,769.00
125000	LIBRARIANS, CONTRACT	-	437,611.22	-
125010	LIBRARIANS, CONTRACT	578,751.00	-	583,129.00
12's	Non-Instr Salaries - Contract	8,395,626.00	6,534,789.92	8,614,844.00
130010	INSTR SALARIES - OTHER	16,094,294.00	-	18,093,109.00
131100	ASSIGN TIME HRLY REPLACEMT	-	737,031.67	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,095,063.25	-
133200	INST ACA HOURLY SUBSTITUTE	-	96,657.89	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,577,610.59	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,821,082.27	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	71,263.68	-
135700	OVERLOAD, SUMMER ACA HRLY	-	844,927.40	-
136100	REPLACE ACA INSTR CONTRACT	-	14,941.01	-
136200	REPLACE SABBATICL, ACA HRLY	-	203,658.17	-
136400	LOADBANK REPL, ADJUNCT	-	93,235.20	-
138100	STIPEND, CONTRACT INSTRUCT	-	16,407.80	-
138200	STIPEND, HOURLY ACADEMIC	-	218,370.14	-
13's	Instr Salaries - Other	16,094,294.00	14,790,249.07	18,093,109.00
140010	NON-INSTR SALARIES - OTHER	224,811.40	-	761,290.00
141100	COUNSELOR, HOURLY	-	37,835.27	-
142100	EDUCATIONL ADMINISTRTR HRLY	-	1,242.98	-
143100	LIBRARIANS, HOURLY	-	271,071.66	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	224,155.08	-
145100	OVERLOAD, SUMMER NON-INST	-	21,110.56	-
146100	REPL SABBATICL, HRLYNONINST	-	621.99	-
146600	REPLC COUNSLR SUMMR HRLY	-	3,079.50	-
148000	NONINSTR ACA HOURLY, OTHER	-	63,058.65	-
14's	Non-Instr Salaries - Other	224,811.40	622,175.69	761,290.00
	Academic Salaries Subtotal	46,940,372.40	39,177,505.78	49,981,944.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	411,167.57	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	496,796.00	-	500,896.00
212100	SUPERVISOR, CAST	-	1,329,308.70	-
212110	SUPERVISOR, CAST	1,651,440.00	-	1,622,218.00
212200	CLASSIFIED REGULAR SALARY	-	14,174,553.94	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
580150	FUEL, GAS	-	9,305.14	-
580200	GASOLINE AND OIL	-	17,706.19	-
580300	LAUNDRY/DRY CLEANING	-	9,489.98	-
580350	PEST CONTROL	-	2,187.00	-
580400	SEWAGE	-	3,158.69	-
580450	TELEPHONE	-	2,080.93	-
580500	TELEPHONE CONNECTIONS	-	79,605.20	-
580550	WASTE DISPOSAL	-	85,731.07	-
580600	WASTE DISPOSAL,HAZARDOUS	-	87,287.53	-
580650	WATER	-	235,985.37	-
585100	ADMINISTRATIVE EXPENSE	-	18,538.30	-
585150	ADVERTISE NOT REQ BY LAW	-	429,888.48	-
585200	BAD DEBT EXPENSE	-	9,552.55	-
585250	BANK CHARGES	-	3,440.00	-
585260	BANK CREDIT CARD EXPENSE	-	192,289.72	-
585400	DISALLOWED FIN AID GRANTS	-	(1,853.56)	-
585500	FINGERPRINTING	-	6,171.00	-
585510	TB TESTS	-	60.00	-
585620	BOND COSTS	-	2,000.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	86.00	-
585750	PRINTING	-	469,434.13	-
585850	PUBLISHING EXPENSE	-	14,154.00	-
585900	ROYALTY EXPENSE	-	3,284.99	-
585910	LICENSING FEE	-	31,331.52	-
590010	ABATEMENT BUDGET POOL	(650,000.00)	-	(670,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(34,293.48)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(556,556.92)	-
	Other Oper Exp Subtotal	11,845,040.00	9,108,205.27	10,357,315.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(550,000.00)
585550	INDIRECT COSTS	-	(404,993.65)	-
	Indirect Costs Subtotal	(600,000.00)	(404,993.65)	(550,000.00)
600010	CAPITAL OUTLAY	115,753.00	-	421,855.00
612000	SITE IMPROVEMENT	-	113.66	-
622000	BUILDING BUILT IN FIXTURES	-	140.72	-
631000	LIBRARY BOOKS	-	27,177.79	-
632000	LIBRARY MAGAZINE&PERIODICL	-	51,062.39	-
633000	LIBRARY NONPRINT MEDIA	-	102,626.67	-
641200	EQUIP INST, REPLACE>\$200-999	-	696.58	-
641400	EQUIP INSTR.ADDITNL>1000	-	15,420.96	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,298.12	-
643000	LEASE PURCHASE EQUIPMENT	-	359.48	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	4,262.90	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	7,317.00	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	6,217.62	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	20,926.95	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	3,460.34	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	2.41	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	3,997.87	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	1,159.32	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	1,068.76	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	6,556.53	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	3,285.00	-
	Capital Outlay Subtotal	115,753.00	257,151.07	421,855.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,999,619.00	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
888900	OTH STUDENT FEES&CHARGES	50.00	-	-
888920	COURSE TESTING FEE	1,200.00	2,115.00	200.00
889030	COBRA ADMIN FEE	-	247.94	-
889300	CASH OVER/SHORT	-	(167.00)	-
889600	LIBRARY FINES	500.00	2,220.20	500.00
889650	PARKING FINES	205,000.00	112,543.15	-
889660	PARKING PENALTY SURCHARG	-	0.22	-
889800	RETURNED CHECKS	-	143.00	-
889830	RETURNED CHECK FEE	-	230.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	6.74	-
889880	STALE DATED/VOID WARRANTS	-	27,851.62	-
889900	OTHER LOCAL REVENUES	60,648.00	359,053.63	62,848.00
889999	BEGINNING BALANCE, LOCAL	21,367,153.00	-	21,097,972.00
88's	Local Revenues Subtotal	103,831,347.00	72,179,153.53	105,296,620.00
898100	INTERFUND TRANSER IN,BETWN	8,600,000.00	-	3,622,145.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,035,700.00	868,000.00	1,288,000.00
89's	Other Sources Subtotal	9,635,700.00	868,000.00	4,910,145.00
Revenue Grand Total		140,215,976.00	94,342,902.39	142,695,115.00

BUDGET REPORT

Comparing Fiscal Years

2017 and 2018

FUND 11

UNRESTRICTED AND DESIGNATED

Run May 24, 2017

		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
888900	OTH STUDENT FEES&CHARGES	50.00	-	-
888920	COURSE TESTING FEE	1,200.00	2,115.00	200.00
889030	COBRA ADMIN FEE	-	247.94	-
889300	CASH OVER/SHORT	-	(167.00)	-
889600	LIBRARY FINES	500.00	2,220.20	500.00
889650	PARKING FINES	205,000.00	112,543.15	-
889660	PARKING PENALTY SURCHARG	-	0.22	-
889800	RETURNED CHECKS	-	143.00	-
889830	RETURNED CHECK FEE	-	230.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	6.74	-
889880	STALE DATED/VOID WARRANTS	-	27,851.62	-
889900	OTHER LOCAL REVENUES	60,648.00	359,053.63	62,848.00
889999	BEGINNING BALANCE, LOCAL	21,367,153.00	-	21,097,972.00
88's	Local Revenues Subtotal	103,831,347.00	72,179,153.53	105,296,620.00
898100	INTERFUND TRANSER IN,BETWN	8,600,000.00	-	3,622,145.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,035,700.00	868,000.00	1,288,000.00
89's	Other Sources Subtotal	9,635,700.00	868,000.00	4,910,145.00
Revenue Grand Total		140,215,976.00	94,342,902.39	142,695,115.00

FY 2016-2017

FY 2017-2018

Budget

Expended/Received

Budget

Year to Date

[illegible]

Description

888900	OTH STUDENT FEES&CHARGES	50.00	-	-
888920	COURSE TESTING FEE	1,200.00	2,115.00	200.00
889030	COBRA ADMIN FEE	-	247.94	-
889300	CASH OVER/SHORT	-	(167.00)	-
889600	LIBRARY FINES	500.00	2,220.20	500.00
889650	PARKING FINES	205,000.00	112,543.15	-
889660	PARKING PENALTY SURCHARG	-	0.22	-
889800	RETURNED CHECKS	-	143.00	-
889830	RETURNED CHECK FEE	-	230.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	6.74	-
889880	STALE DATED/VOID WARRANTS	-	27,851.62	-
889900	OTHER LOCAL REVENUES	60,648.00	359,053.63	62,848.00
889999	BEGINNING BALANCE, LOCAL	21,367,153.00	-	21,097,972.00
88's	Local Revenues Subtotal	103,831,347.00	72,179,153.53	105,296,620.00
898100	INTERFUND TRANSER IN,BETWN	8,600,000.00	-	3,622,145.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,035,700.00	868,000.00	1,288,000.00
89's	Other Sources Subtotal	9,635,700.00	868,000.00	4,910,145.00
Revenue Grand Total		140,215,976.00	94,342,902.39	142,695,115.00

Fund 12 GENERAL RESTRICTED FUND



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 12		
GENERAL RESTRICTED FUND				Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	93,434.57	-
111010	INSTRUCTIONAL SALARY, CONTRACT	197,770.00	-	186,785.00
11's	Instr Salaries - Contract	197,770.00	93,434.57	186,785.00
122100	COUNSELORS, CONTRACT	-	776,542.12	-
122110	COUNSELORS, CONTRACT	1,026,321.56	-	871,655.00
123400	DIRECTR/COORDINAT,ACA CONT	-	29,386.65	-
123410	DIRECTOR/COORDINATOR, ACA CONT	29,386.65	-	-
123600	DIRECTOR/COORDINATOR, AA CONT	-	220,485.78	-
123610	DIRECTOR/COORDINATOR, AA CONT	352,722.00	-	455,615.00
12's	Non-Instr Salaries - Contract	1,408,430.21	1,026,414.55	1,327,270.00
130010	INSTR SALARIES - OTHER	146,353.86	-	55,200.00
131100	ASSIGN TIME HRLY REPLACEMT	-	49,465.20	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	37,254.11	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	2,169.88	-
135300	OVERLOAD,CONTRACT INSTRUC	-	12,934.19	-
135700	OVERLOAD,SUMMER ACA HRLY	-	303.07	-
13's	Instr Salaries - Other	146,353.86	102,126.45	55,200.00
140010	NON-INSTR SALARIES - OTHER	2,858,540.20	-	405,168.00
141100	COUNSELOR, HOURLY	-	376,687.63	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	975,755.49	-
145100	OVERLOAD,SUMMER NON-INSTR	-	135,461.48	-
146600	REPLC COUNSLR SUMMR HRLY	-	202,239.50	-
14's	Non-Instr Salaries - Other	2,858,540.20	1,690,144.10	405,168.00
	Academic Salaries Subtotal	4,611,094.27	2,912,119.67	1,974,423.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	6,377.02	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	6,377.02	-	-
212100	SUPERVISOR, CAST	-	558,265.85	-
212110	SUPERVISOR, CAST	726,994.08	-	687,967.00
212200	CLASSIFIED REGULAR SALARY	-	3,569,356.04	-
212210	CLASSIFIED REGULAR SALARY	4,696,967.17	-	5,286,269.00
212300	CLASSIFIED HEALTH PROFESSL	-	172,139.28	-
212310	CLASSIFIED HEALTH PROFESSIONAL	388,819.00	-	406,507.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	860,039.72	-
212610	NON-INSTRUCTNL ADMINISTRATORS	1,156,941.65	-	1,185,153.00
21's	Non-Instr Salaries - Reg	6,976,098.92	5,166,177.91	7,565,896.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	28,711.60	-
222010	INST AIDE CONTRACT, NOT DIRECT	30,185.91	-	47,997.00
22's	Instr Aides - Reg	30,185.91	28,711.60	47,997.00
230010	NON ACADEMIC SALARIES - OTHER	4,196,709.09	-	1,228,634.00
231100	HOURLY CLASSIFIED, TEMP	-	2,323,504.07	-
231300	HOURLY TUTORS	-	289,082.04	-
231400	HRLY ADMINISTRATOR NON INST	-	11,401.80	-
231500	HRLY HEALTH PROFESSIONAL	-	142,164.50	-
232100	OVERTIME CLASSIFID SALARIED	-	50,763.02	-
232200	OVERTIME SUPERVISR SALRIED	-	7,453.82	-
235100	STUDENT EMPLOYEE	-	96,551.58	-
235200	STUDENT TUTORS	-	24,952.29	-
235400	STUDENT WORK STUDY	-	204,987.15	-
23's	Non-Academic Salaries - Other	4,196,709.09	3,150,860.27	1,228,634.00
240010	INSTR AIDES - OTHER	51,450.00	-	36,240.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	34,222.35	-
24's	Instr Aides - Other	51,450.00	34,222.35	36,240.00
	Non Acad Salaries Subtotal	11,254,443.92	8,379,972.13	8,878,767.00
310010	STRS	486,829.46	-	226,656.00
311101	STRS ACADEMIC INSTRUCTORS	-	23,948.46	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	24,291.22	-
311301	STRS OTHERACA NONINSTRUCT	-	277,075.05	-
312202	STRS NON-INSTR ADMIN/SUPR	-	8,810.92	-
31's	STRS	486,829.46	334,125.65	226,656.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 12		
	GENERAL RESTRICTED FUND			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
320010	PERS	1,018,171.19	-	1,192,666.00
321301	PERS OTHERACA NONINSTRUCT	-	15,273.95	-
322102	PERS CLASSIFIED	-	598,614.56	-
322202	PERS NON-INSTR ADMIN/SUPR	-	185,004.11	-
322302	PERS INSTR AIDE DIRECT INSTR	-	260.81	-
322402	PERS INST AIDE NOTDIRECT INS	-	4,723.26	-
32's	PERS	1,018,171.19	803,876.69	1,192,666.00
330010	FICA & MEDICARE (OASDI)	681,732.71	-	624,991.00
331301	FICA OTHERACA NONINSTRUCT	-	7,039.35	-
332102	FICA CLASSIFIED	-	284,430.50	-
332202	FICA NON-INSTR ADMIN/SUPR	-	83,131.97	-
332302	FICA INSTR AIDE DIRECT INSTR	-	1,184.71	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	2,404.95	-
335101	MEDCA ACADEM INSTRUCTORS	-	2,833.71	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	3,200.47	-
335301	MEDCA OTH ACA NONINSTRUCT	-	36,139.84	-
336102	MEDCA CLASSIFIED	-	93,776.38	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	20,858.81	-
336302	MEDCA INST AIDE DIRECT INSTR	-	500.25	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	562.44	-
33's	FICA & Medicare (OASDI)	681,732.71	536,063.38	624,991.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	8,875.82	-
340110	MEDIC ACA	233,264.47	-	198,610.00
340125	MEDIC NON-ACADEMIC ADJUNCT	-	942.56	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	12,680.62	-
340201	MEDIC OTHER ACA NONINSTRUC	-	136,954.26	-
340210	MEDIC CLS	1,465,325.32	-	1,754,948.00
340252	MEDIC CLASSIFIED	-	946,128.21	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	274,634.80	-
340310	MEDIC AA/CAST	453,749.28	-	656,562.00
340402	MEDIC INSTAIDE NOTDIRECTINST	-	5,364.00	-
341101	DENT ACADEMIC INSTRUCTORS	-	794.94	-
341110	DENT ACA	12,726.14	-	11,517.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	562.60	-
341201	DENT OTHER ACA NONINSTRUC	-	7,250.42	-
341210	DENT CLS	87,732.20	-	94,294.00
341252	DENT CLASSIFIED	-	48,899.52	-
341302	DENT NON-INSTR ADMIN/SUPR	-	14,645.90	-
341310	DENT AA/CAST	27,717.27	-	25,382.00
341402	DENT INSTAIDE NOT DIRECTINST	-	670.23	-
342101	VISION ACADEMIC INSTRUCTOR	-	222.79	-
342110	VISION ACA	3,236.37	-	2,947.00
342151	VISION EDUCATIONL ADMIN/SUP	-	161.61	-
342201	VISION OTHR ACA NONINSTRUC	-	2,005.21	-
342210	VISION CLS	23,049.67	-	24,632.00
342252	VISION CLASSIFIED	-	13,967.56	-
342302	VISION NON-INSTR ADMIN/SUP	-	4,050.95	-
342310	VISION AA/CAST	7,050.45	-	6,548.00
342402	VISION INSTAIDE NOT DIRECTINS	-	192.51	-
343101	LIFE ACADEMIC INSTRUCTORS	-	68.26	-
343110	LIFE ACA	995.46	-	858.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	134.85	-
343201	LIFE OTHER ACA NONINSTRUCT	-	595.39	-
343210	LIFE CLS	7,086.88	-	7,215.00
343252	LIFE CLASSIFIED	-	4,269.67	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,226.76	-
343310	LIFE AA/CAST	2,236.83	-	2,002.00
343402	LIFE INST AIDE NOT DIRECT INS	-	59.04	-
344101	LTD ACADEMIC INSTRUCTORS	-	258.26	-
344110	LTD ACA	3,625.48	-	2,978.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	537.42	-

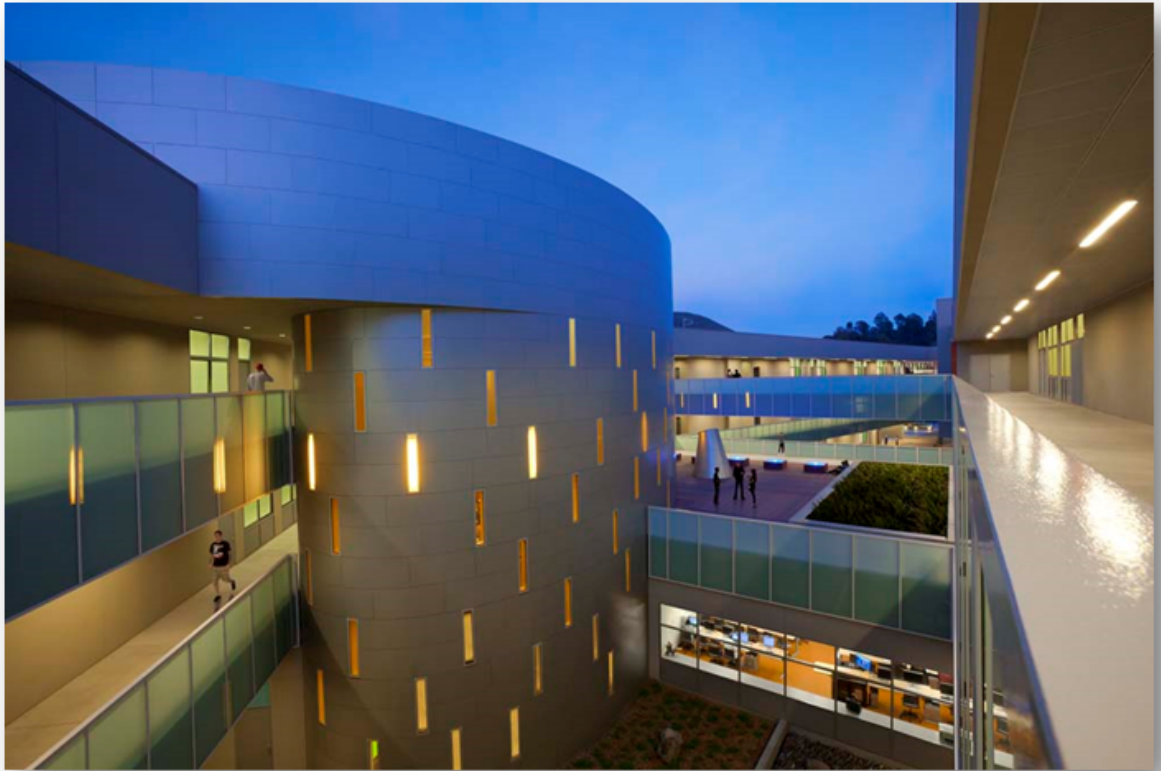
		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 12		
	GENERAL RESTRICTED FUND			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
344201	LTD OTHER ACA NONINSTRUCT	-	2,057.18	-
344210	LTD CLS	14,539.59	-	15,866.00
344252	LTD CLASSIFIED	-	8,762.44	-
344302	LTD NON-INSTR ADMIN/SUPR	-	3,598.43	-
344310	LTD AA/CAST	6,632.51	-	6,447.00
344402	LTD INST AIDE NOT DIRECT INST	-	90.19	-
345101	LTC ACADEMIC INSTRUCTORS	-	36.46	-
345110	LTC ACA	527.00	-	520.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	71.93	-
345201	LTC OTHER ACA NONINSTRUCT	-	328.27	-
345210	LTD CLS	3,771.55	-	3,836.00
345252	LTC CLASSIFIED	-	2,285.76	-
345302	LTC NON-INSTR ADMIN/SUPR	-	662.81	-
345310	LTC AA/CAST	1,230.57	-	1,061.00
345402	LTC INST AIDE NOT DIRECT INST	-	31.50	-
348010	FUTURE RETIREE HEALTH ACA	-	47,961.80	-
348020	FUTURE RETIREE HEALTH CLS	-	261,736.49	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	85,415.76	-
348110	FUTURE RETIREE HEALTH ACA	69,872.85	-	65,831.00
348210	FUTURE RETIREE HEALTH CLS	379,661.45	-	428,593.00
348310	FUTURE RETIREE HEALTH AA/CAST	121,838.07	-	134,371.00
34's	Health & Welfare	2,925,869.41	1,899,193.18	3,445,018.00
350010	STATE UNEMP INSURANCE	27,084.18	-	5,591.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	201.82	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	207.91	-
351301	UNEMP OTH ACA NONINSTRUCT	-	2,525.14	-
352102	UNEMPLOYMENT CLASSIFIED	-	7,137.48	-
352202	UNEMP NON-INSTR ADMN/SUP	-	1,346.09	-
352302	UNEMP INSTR AIDE DIRECT INST	-	42.76	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	32.56	-
353102	UNEMP STUDENT	-	2.00	-
35's	State Unempl Insurance	27,084.18	11,495.76	5,591.00
360010	WORKER'S COMP	292,858.92	-	185,249.00
361101	WC ACADEMIC INSTRUCTORS	-	3,664.92	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	4,131.90	-
361301	WC OTHER ACA NON INSTRUCT	-	46,776.26	-
362102	WC CLASSIFIED	-	120,725.73	-
362202	WC NON-INSTR ADMIN/SUPERV	-	27,051.81	-
362302	WC INSTR AIDE DIRECT INSTR	-	643.87	-
362402	WC INSTR AIDE NOTDIRECT INST	-	726.60	-
363102	WC STUDENT	-	6,124.83	-
36's	Workers' Comp	292,858.92	209,845.92	185,249.00
370010	APPLE	93,366.60	-	41,783.00
371101	APPLE ACADEMIC INSTRUCTOR	-	73.75	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,595.43	-
372102	APPLE CLASSIFIED	-	46,119.16	-
372302	APPLE INST AIDE DIRECT INSTR	-	319.72	-
37's	APPLE	93,366.60	49,108.06	41,783.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	5,525,912.47	3,843,708.64	5,721,954.00
400010	SUPPLIES & MATERIALS	1,974,455.30	-	864,367.00
411000	SOFTWARE LESS THAN \$5,000	-	963.72	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	31,992.53	-
422000	SUBSCRIPTIONS, PERIODICALS	-	7,734.79	-
423000	BOOKSTORE TEXTBOOKS	-	89,790.50	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	375,931.88	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	899.52	-
432000	INSTRUCTIONAL TESTS	-	7,715.14	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	324,697.01	-
441100	SUPPLIES, INSTITUTIONAL	-	71,209.30	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 12		
	GENERAL RESTRICTED FUND			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
441300	SUPPLIES, FOOD SERVICES	-	31,830.60	-
442000	COST OF FOOD, FOOD SERVICE	-	10,785.77	-
446000	SHIPPING/HANDLING CHARGES	-	1,711.20	-
	Supplies & Materials Subtotal	1,974,455.30	955,261.96	864,367.00
500010	OTHER OPER EXP	9,854,154.69	-	4,277,305.00
515100	INTERNET ACCESS	-	18,652.85	-
515300	SOFTWARE LICENSING FEES	-	359,213.06	-
525100	MEMBERSHIP, DISTRICT	-	11,997.15	-
525200	MEMBERSHIP, EMPLOYEE	-	2,769.50	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	5,753.22	-
535500	STUDENT ACCIDENT&HOSPITAL	-	39,875.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	11,925.34	-
545200	LAWYERS' FEES	-	1,984.00	-
551100	ATHLETIC OFFICIALS FEES	-	815.00	-
551200	CLASSROOM SPEAKERS	-	975.00	-
551300	INDEPENDENT CONTRACTOR	-	1,485,159.86	-
551500	SECURITY GUARD SERVICES	-	797.40	-
551900	OTH PERSONAL&CONSULT SVC	-	1,086,112.35	-
555100	POSTAGE	-	29,568.71	-
560900	DISTRICT VEHICLE USE	-	3,296.45	-
561000	RENT & LEASE, EQUIPMENT	-	12,013.32	-
562000	RENTS & LEASES, LAND/BLDGS	-	159,907.96	-
563000	RENTAL OF TRANSPORTATION	-	22,681.58	-
564000	RENTAL OF FILMS	-	753.00	-
565100	MAINTENANCE AGREEMENT, EQUIP	-	108,580.19	-
565200	MAINTENANCE AGREEMENT, SOFTWARE	-	82,324.92	-
565300	REPAIRS&MAINT NONINST EQUIP	-	14,548.35	-
565400	REPAIRS&MAINT INSTR EQUIPMENT	-	38,843.30	-
565500	REPAIRS&MAINTENANCE BLDGS	-	30,055.58	-
575100	TRAVEL, ACADEMIC ADMIN	-	49,863.70	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	43,309.61	-
575200	TRAVEL, CLASSIFIED ADMINISTRATOR	-	81,015.41	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	151,186.24	-
575300	TRAVEL, STUDENT	-	5,301.62	-
575310	TRAVEL WITH STUDENT	-	120,166.80	-
575400	TRAVEL, NON EMPLOYEE	-	40,141.90	-
575500	ATHLETIC ENTRY FEES	-	300.00	-
575600	ORIENTATION EXPENSES	-	373.95	-
575700	STAFF DEVELOPMENT AT PALOMAR	-	4,785.70	-
575710	TRAINING	-	123,812.39	-
575800	FOOD FOR MEETINGS	-	107,153.06	-
580100	ELECTRICITY	-	8,232.30	-
580150	FUEL, GAS	-	8,477.44	-
580300	LAUNDRY/DRY CLEANING	-	3,424.33	-
580450	TELEPHONE	-	5,011.16	-
580500	TELEPHONE CONNECTIONS	-	2,860.00	-
580550	WASTE DISPOSAL	-	378.00	-
580650	WATER	-	22.00	-
585100	ADMINISTRATIVE EXPENSE	-	12,335.00	-
585110	UPWARD BOUND STUDENT EXPENSES	-	(15,241.93)	-
585150	ADVERTISE NOT REQ BY LAW	-	151,003.86	-
585260	BANK CREDIT CARD EXPENSE	-	19,231.39	-
585400	DISALLOWED FIN AID GRANTS	-	3,286.00	-
585500	FINGERPRINTING	-	4,463.00	-
585510	TB TESTS	-	94.00	-
585750	PRINTING	-	308,103.31	-
585910	LICENSING FEE	-	7,282.92	-
	Other Oper Exp Subtotal	9,854,154.69	4,774,976.25	4,277,305.00
580010	INDIRECT COSTS BUDGET POOL	970,326.00	-	504,307.00

		Palomar College		
		BUDGET REPORT		
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		2017 and 2018		
		FUND 12		
	GENERAL RESTRICTED FUND			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
585550	INDIRECT COSTS	-	404,993.65	-
	Indirect Costs Subtotal	970,326.00	404,993.65	504,307.00
600010	CAPITAL OUTLAY	8,963,436.08	-	1,174,106.00
612000	SITE IMPROVEMENT	-	14,127.50	-
621000	BUILDING ADDITIONS	-	3,363.28	-
622000	BUILDING BUILT IN FIXTURES	-	2,550.60	-
623000	BUILDING CONSTRUCTION	-	1,225,141.97	-
623100	ARCHITECTURL&ENGINEER FEE	-	96,063.25	-
623200	BLUEPRINTS&INSPECTION SVCS	-	13,360.00	-
623300	PERMITS AND FEES	-	1,150.00	-
624100	RELOCATABLE BLDG PURCHAS	-	2,674.36	-
631000	LIBRARY BOOKS	-	342.60	-
633000	LIBRARY NONPRINT MEDIA	-	31,257.93	-
641100	EQUIP INST REPL INVTOR>\$1000	-	3,991.25	-
641200	EQUIP INST, REPLACE>\$200-999	-	862.20	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	3,591.31	-
641400	EQUIP INSTR,ADDITNL>1000	-	278,830.51	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,372.38	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	985,840.48	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	46,635.02	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	554,252.00	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	163,525.24	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	6,157.96	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	325,011.70	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	179,483.45	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	113,985.29	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	6,587.21	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	159,615.73	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	89,548.02	-
	Capital Outlay Subtotal	8,963,436.08	4,309,321.24	1,174,106.00
721010	INTRAFUND TRANS OUT WITHIN	2,000,000.00	-	-
731010	INTERFUND TRANS OUT BETWEEN	4,000.00	-	4,000.00
751000	STUDENT GRANTS	-	375,284.04	-
751010	STUDENT GRANTS	496,636.00	-	73,754.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	337,586.39	-
762010	STUDT BOOK&SUPLY PAYMENTS	347,721.00	-	201,943.00
763000	STUDENT TRANSPORTATION	-	33,895.00	-
763010	STUDENT TRANSPORTATION	39,495.00	-	20,060.00
766000	STU MEAL TICKET/FOOD SVCS	-	23,575.00	-
766010	STU MEAL TICKET-FOOD SVCS	27,300.00	-	2,000.00
767000	STUDENT PIC CARD	-	8,265.00	-
767010	STUDENT PIC CARD	8,265.27	-	-
769000	STUDENT OTHER EXPENSES	-	1,315.60	-
769010	STUDENT OTHER EXPENSES	10,000.00	-	20,497.00
799010	CONTINGENCY HOLDING ACCOUNT	4,130,755.00	-	5,219,929.00
	Other Outgoing Subtotal	7,064,172.27	779,921.03	5,542,183.00
Expense Grand Total		50,217,995.00	26,360,274.57	28,937,412.00
812130	HEA FED WORK STUDY	412,513.00	174,234.92	-
812220	HEA TRIO	533,398.00	208,087.02	517,862.00
812221	HEA TRIO/SSS PRIOR YEAR	165,514.00	165,514.00	81,411.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	236,900.00	82,663.90	236,900.00
812226	HEA TRIO EOC PRIOR YEAR	40,943.00	40,940.28	38,111.00
812240	HEA TRIO UPWARD BOUND	767,875.00	217,859.29	353,934.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	96,130.00	96,130.00	165,073.00
812250	HEA GEAR UP	3,715,320.00	915,633.69	3,715,320.00
812251	HEA GEAR UP PRIOR YEAR	980,729.00	980,729.00	604,788.00
812260	TRIO TALENT SEARCH GRANT	240,000.00	64,284.21	86,696.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2017 and 2018			
	FUND 12			
	GENERAL RESTRICTED FUND			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
812261	TRIO TALENT SEARCH PRIOR YEAR	12,470.00	12,467.98	42,222.00
812290	HEA TITLE V HISPANIC SRVG INST	649,806.00	168,054.73	-
812291	HEA TITLE V HSI PRIOR YEAR	656,851.00	656,838.62	-
814100	TANF (FEDERAL)	38,938.00	47,324.00	53,521.00
815190	PELL GRANT ADMIN ALLOWANC	15,000.00	23,525.00	15,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,000.00	-	9,000.00
816100	VETERAN'S EDUCATION	11,000.00	9,048.00	11,000.00
817100	VOCTNL/APPLIED TECH ED ACT	659,605.00	351,745.00	659,335.00
819400	NATIONAL SCIENCE FOUN GRNT	10,000.00	-	-
819401	NATIONL SCIENCE FOUN GRT PR YR	4,441.00	4,440.88	-
819800	OTHER FEDERAL REVENUES	27,200.00	21,562.50	-
819999	BEGINNING BALANCE, FEDERAL	192,348.00	-	36,307.00
	81's Federal Revenues Subtotal	9,475,981.00	4,241,083.02	6,626,480.00
861600	BASIC SKILLS	282,985.00	254,580.00	59,621.00
862150	EOPS	1,257,601.00	1,054,571.00	1,192,669.00
862200	DSPS	988,345.00	795,636.00	1,022,416.00
862210	DSPS PRIOR YEAR	-	3,581.80	-
862212	DEAF & HARD OF HEARING (DHH)	100,000.00	44,901.00	-
862213	ACCESS T/PRINT & ELECTRNC INFO	15,000.00	9,788.00	-
862250	CALWORKS	257,626.00	249,935.00	277,071.00
862400	OTH GEN CATEGORICL PROGMS	2,349,200.00	2,033,768.00	-
862445	STRONG WORKFORCE PROGRAM	2,072,427.00	2,072,427.00	2,072,427.00
862450	BFAP	661,497.00	555,657.00	633,050.00
862500	CARE	125,215.00	105,181.00	118,954.00
862700	INSTR EQUIP/LIBRY MATERIALS	675,507.00	562,858.00	-
862750	MATRICULATION	3,541,997.00	2,975,278.00	2,207,013.00
862755	STUDENT EQUITY FUNDS	1,922,940.00	1,632,438.00	410,560.00
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	1,571,608.00	3,732,578.00
865310	ASSOCIATE DEGREE NURSING GRANT	222,400.00	186,816.00	222,400.00
865392	TTIP SOUTH PRIOR YEAR	626,132.00	-	-
868100	STATE LOTTERY PROCEEDS	680,682.00	-	815,107.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	134,620.03	-
869800	OTHER MISC STATE REVENUES	56,820.00	13,728.00	-
869999	BEGINNING BALANCE, STATE	6,171,583.00	-	1,906,659.00
	86's State Revenues Subtotal	25,936,986.00	14,257,371.83	14,670,525.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	498,577.00	401,133.20	167,926.00
883100	CONTRACT INSTRUCTIONL SVC	3,842,359.00	1,477,833.02	1,750,000.00
883300	CONT INSTR SVC CONTRACT ED	378,112.00	335,894.52	5,000.00
883500	CONTRACT INSTR SVC VOC ED	50,000.00	50,000.00	-
884170	KKSM ADVERTISING SALES	1,200.00	1,645.00	1,200.00
884320	WELLNESS CENTER FEES	35,000.00	32,063.51	35,000.00
884330	WELLNESS CENTER PARKING	1,500.00	1,270.00	1,500.00
884340	WELLNESS CNTR PROCES FEE	-	200.00	-
887600	HEALTH SERVICE FEE STUDENT	900,000.00	796,422.00	950,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(2.00)	-
887700	INSTR MAT FEES;SALE MATERL	30,000.00	30,000.00	30,000.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	66,091.00	30,000.00
888100	PARKING STICKER FEES	500.00	235.00	500.00
888101	PARK STICKER FEE SPRING	425,000.00	415,540.00	425,000.00
888102	PARK STICKER FEE SUMMER	185,000.00	32,200.00	185,000.00
888103	PARK STICKER FEE FALL	445,000.00	396,680.00	445,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	8,000.00	10,019.60	8,000.00
888110	ONE-DAY PERMIT MACHINES	205,000.00	221,291.15	225,000.00
888112	PARKING METERS	-	22,474.55	20,000.00
888900	OTH STUDENT FEES&CHARGES	148,877.00	123,165.00	115,000.00
888920	COURSE TESTING FEE	190,916.00	215,771.00	203,700.00
889650	PARKING FINES	-	-	100,000.00
889900	OTHER LOCAL REVENUES	161,917.00	40,122.89	-
889999	BEGINNING BALANCE, LOCAL	3,831,757.00	-	1,262,154.00

		Palomar College		
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		Comparing Fiscal Years		
		2017 and 2018		
		FUND 12		
		GENERAL RESTRICTED FUND		Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
88's	Local Revenues Subtotal	11,368,715.00	4,670,049.44	5,959,980.00
898200	INTRAFUND TRANSFR IN,WITHIN	3,436,313.00	1,131,619.00	1,680,427.00
89's	Other Sources Subtotal	3,436,313.00	1,131,619.00	1,680,427.00
Revenue Grand Total		50,217,995.00	24,300,123.29	28,937,412.00



FUND 22 BOND INTEREST AND REDEMPTION SERIES A

FUND 23 BOND INTEREST AND REDEMPTION SERIES B

FUND 24 BOND INTEREST AND REDEMPTION SERIES C

FUND 25 BOND INTEREST AND REDEMPTION SERIES D

FUND 29 DEBT SERVICE FOR LEASE REVENUE BONDS

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 22		
		PROP M BOND		Run May 24, 2017
		DEBT SERVICE - SERIES A		
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	6,000.00	-	3,000.00
585250	BANK CHARGES	-	3,000.00	-
	Other Oper Exp Subtotal	6,000.00	3,000.00	3,000.00
712010	DEBT REDEMPTION PRINCIPAL	4,160,000.00	-	3,910,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	2,936,950.00	-
713010	DEBT INTEREST, SERVICE CHGS	5,873,900.00	-	9,575,900.00
799010	CONTINGENCY HOLDING ACCOUNT	4,545,164.00	-	2,669,264.00
	Other Outgoing Subtotal	14,579,064.00	2,936,950.00	16,155,164.00
Expense Grand Total		14,585,064.00	2,939,950.00	16,158,164.00
881400	VOTED INDEBT SECURED ROLL	9,500,000.00	8,063,298.18	11,594,000.00
881500	VOTED INDEBT UNSECURDROLL	350,000.00	235,436.67	620,000.00
886200	INTEREST COUNTY TREASURY	30,000.00	42,868.41	186,000.00
889999	BEGINNING BALANCE, LOCAL	4,705,064.00	-	3,758,164.00
88's	Local Revenues Subtotal	14,585,064.00	8,341,603.26	16,158,164.00
Revenue Grand Total		14,585,064.00	8,341,603.26	16,158,164.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 23		
		PROP M BOND		Run May 24, 2017
		DEBT SERVICE - SERIES B		
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	6,000.00	-	3,000.00
585250	BANK CHARGES	-	3,000.00	-
	Other Oper Exp Subtotal	6,000.00	3,000.00	3,000.00
712000	DEBT REDEMPTION PRINCIPAL	-	367,396.30	-
712010	DEBT REDEMPTION PRINCIPAL	367,397.00	-	880,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	4,235,552.36	-
713010	DEBT INTEREST, SERVICE CHGS	4,235,553.00	-	4,049,612.00
799010	CONTINGENCY HOLDING ACCOUNT	4,233,013.00	-	4,192,961.00
	Other Outgoing Subtotal	8,835,963.00	4,602,948.66	9,122,573.00
Expense Grand Total		8,841,963.00	4,605,948.66	9,125,573.00
881400	VOTED INDEBT SECURED ROLL	4,500,000.00	4,270,583.64	4,400,000.00
881500	VOTED INDEBT UNSECURDROLL	100,000.00	116,471.22	261,200.00
886200	INTEREST COUNTY TREASURY	15,000.00	19,802.69	78,360.00
889999	BEGINNING BALANCE, LOCAL	4,226,963.00	-	4,386,013.00
88's	Local Revenues Subtotal	8,841,963.00	4,406,857.55	9,125,573.00
Revenue Grand Total		8,841,963.00	4,406,857.55	9,125,573.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 24		
	PROP M BOND			Run May 24, 2017
	DEBT SERVICE - SERIES C			
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	3,100.00	-	3,000.00
585250	BANK CHARGES	-	1,500.00	-
	Other Oper Exp Subtotal	3,100.00	1,500.00	3,000.00
712000	DEBT REDEMPTION PRINCIPAL	-	6,430,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	6,430,000.00	-	7,105,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	9,819,150.00	-
713010	DEBT INTEREST, SERVICE CHGS	9,819,150.00	-	9,648,275.00
799010	CONTINGENCY HOLDING ACCOUNT	14,821,947.00	-	3,787,272.00
	Other Outgoing Subtotal	31,071,097.00	16,249,150.00	20,540,547.00
Expense Grand Total		31,074,197.00	16,250,650.00	20,543,547.00
881400	VOTED INDEBT SECURED ROLL	7,500,000.00	5,770,014.00	6,500,000.00
881500	VOTED INDEBT UNSECURDROLL	50,000.00	210,260.65	200,000.00
886200	INTEREST COUNTY TREASURY	150,000.00	101,863.92	150,000.00
889999	BEGINNING BALANCE, LOCAL	23,374,197.00	-	13,693,547.00
88's	Local Revenues Subtotal	31,074,197.00	6,082,138.57	20,543,547.00
Revenue Grand Total		31,074,197.00	6,082,138.57	20,543,547.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2017 and 2018			
	FUND 25			
	PROP M BOND			Run May 24, 2017
	DEBT SERVICE - SERIES D			
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	521,250.00	-	1,000.00
	Other Oper Exp Subtotal	521,250.00	-	1,000.00
713010	DEBT INTEREST, SERVICE CHGS	-	-	4,743,454.00
799010	CONTINGENCY HOLDING ACCOUNT	11,285,217.00	-	9,430,763.00
	Other Outgoing Subtotal	11,285,217.00	-	14,174,217.00
Expense Grand Total		11,806,467.00	-	14,175,217.00
881400	VOTED INDEBT SECURED ROLL	-	-	2,665,000.00
881500	VOTED INDEBT UNSECURDROLL	-	-	145,000.00
886200	INTEREST COUNTY TREASURY	10,000.00	-	90,000.00
889999	BEGINNING BALANCE, LOCAL	-	-	11,275,217.00
88's	Local Revenues Subtotal	10,000.00	-	14,175,217.00
894100	SALE OF BONDS	11,796,467.00	-	-
89's	Other Sources Subtotal	11,796,467.00	-	-
Revenue Grand Total		11,806,467.00	-	14,175,217.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 29		
	DEBT SERVICE			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712010	DEBT REDEMPTION PRINCIPAL	545,000.00	-	560,000.00
713010	DEBT INTEREST, SERVICE CHGS	155,050.00	-	136,650.00
	Other Outgoing Subtotal	700,050.00	-	696,650.00
Expense Grand Total		700,050.00	-	696,650.00
898100	INTERFUND TRANSER IN,BETWN	700,050.00	-	696,650.00
	89's Other Sources Subtotal	700,050.00	-	696,650.00
Revenue Grand Total		700,050.00	-	696,650.00

FUND 33 CHILD DEVELOPMENT FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 33		
	CHILD DEVELOPMENT			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	319,039.32	-
111010	INSTRUCTIONAL SALARY, CONTRACT	536,248.00	-	502,011.00
	11's Instr Salaries - Contract	536,248.00	319,039.32	502,011.00
	12's Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	396,766.00	-	303,400.00
139000	INSTRUCTIONAL SALARY, OTHER	-	253,700.03	-
	13's Instr Salaries - Other	396,766.00	253,700.03	303,400.00
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	933,014.00	572,739.35	805,411.00
212200	CLASSIFIED REGULAR SALARY	-	32,022.93	-
212210	CLASSIFIED REGULAR SALARY	54,993.00	-	-
	21's Non-Instr Salaries - Reg	54,993.00	32,022.93	-
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	4,000.00	-	-
235100	STUDENT EMPLOYEE	-	1,877.33	-
	23's Non-Academic Salaries - Other	4,000.00	1,877.33	-
240010	INSTR AIDES - OTHER	161,662.00	-	191,000.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	156,335.99	-
	24's Instr Aides - Other	161,662.00	156,335.99	191,000.00
	Non Acad Salaries Subtotal	220,655.00	190,236.25	191,000.00
310010	STRS	88,192.00	-	83,314.00
311101	STRS ACADEMIC INSTRUCTORS	-	49,545.67	-
	31's STRS	88,192.00	49,545.67	83,314.00
320010	PERS	8,792.00	-	18,128.00
321101	PERS ACADEMIC INSTRUCTORS	-	2,563.54	-
322102	PERS CLASSIFIED	-	2,232.78	-
322302	PERS INSTR AIDE DIRECT INSTR	-	1,012.26	-
	32's PERS	8,792.00	5,808.58	18,128.00
330010	FICA & MEDICARE (OASDI)	19,676.00	-	22,172.00
331101	FICA ACADEMIC INSTRUCTORS	-	1,151.16	-
332102	FICA CLASSIFIED	-	1,979.96	-
332302	FICA INSTR AIDE DIRECT INSTR	-	451.91	-
335101	MEDCA ACADEM INSTRUCTORS	-	8,309.57	-
336102	MEDCA CLASSIFIED	-	463.06	-
336302	MEDCA INST AIDE DIRECT INSTR	-	2,270.95	-
	33's FICA & Medicare (OASDI)	19,676.00	14,626.61	22,172.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	86,257.00	-
340110	MEDIC ACA	166,570.00	-	164,904.00
340120	MEDIC ACADEMIC ADJUNCT	-	4,207.58	-
340210	MEDIC CLS	29,470.00	-	-
340252	MEDIC CLASSIFIED	-	9,589.00	-
341101	DENT ACADEMIC INSTRUCTORS	-	4,989.49	-
341110	DENT ACA	9,533.00	-	9,261.00
341210	DENT CLS	1,220.00	-	-
341252	DENT CLASSIFIED	-	297.88	-
342101	VISION ACADEMIC INSTRUCTOR	-	1,433.13	-
342110	VISION ACA	2,422.00	-	2,430.00
342210	VISION CLS	258.00	-	-
342252	VISION CLASSIFIED	-	85.56	-
343101	LIFE ACADEMIC INSTRUCTORS	-	426.40	-
343110	LIFE ACA	748.00	-	711.00
343210	LIFE CLS	80.00	-	-
343252	LIFE CLASSIFIED	-	26.24	-
344101	LTD ACADEMIC INSTRUCTORS	-	800.67	-
344110	LTD ACA	1,512.00	-	1,413.00

	Palomar College			
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	Comparing Fiscal Years			
		2017 and 2018		
		FUND 33		
	CHILD DEVELOPMENT			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
344210	LTD CLS	140.00	-	-
344252	LTD CLASSIFIED	-	35.93	-
345101	LTC ACADEMIC INSTRUCTORS	-	234.50	-
345110	LTC ACA	397.00	-	378.00
345210	LTC CLS	42.00	-	-
345252	LTC CLASSIFIED	-	14.00	-
348010	FUTURE RETIREE HEALTH ACA	-	11,044.24	-
348020	FUTURE RETIREE HEALTH CLS	-	1,822.76	-
348110	FUTURE RETIREE HEALTH ACA	26,822.00	-	54,351.00
348210	FUTURE RETIREE HEALTH CLS	5,550.00	-	-
	34's Health & Welfare	244,764.00	121,264.38	233,448.00
350010	STATE UNEMP INSURANCE	2,078.00	-	925.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	654.84	-
352102	UNEMPLOYMENT CLASSIFIED	-	35.02	-
352302	UNEMP INSTR AIDE DIRECT INST	-	211.48	-
	35's State Unempl Insurance	2,078.00	901.34	925.00
360010	WORKER'S COMP	21,529.00	-	17,272.00
361101	WC ACADEMIC INSTRUCTORS	-	10,733.17	-
362102	WC CLASSIFIED	-	600.11	-
362302	WC INSTR AIDE DIRECT INSTR	-	2,929.76	-
363102	WC STUDENT	-	35.18	-
	36's Workers' Comp	21,529.00	14,298.22	17,272.00
370010	APPLE	8,146.00	-	6,172.00
371101	APPLE ACADEMIC INSTRUCTOR	-	3,999.59	-
372302	APPLE INST AIDE DIRECT INSTR	-	3,726.40	-
	37's APPLE	8,146.00	7,725.99	6,172.00
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	393,177.00	214,170.79	381,431.00
400010	SUPPLIES & MATERIALS	53,000.00	-	62,704.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	4,657.97	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	33,055.35	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	2,849.61	-
441300	SUPPLIES, FOOD SERVICES	-	1,851.33	-
	Supplies & Materials Subtotal	53,000.00	42,414.26	62,704.00
500010	OTHER OPER EXP	50,373.00	-	25,500.00
555100	POSTAGE	-	59.15	-
561000	RENT & LEASE, EQUIPMENT	-	996.38	-
565200	MAINTENANCE AGREE,SOFTWARE	-	2,248.50	-
565300	REPAIRS&MAINT NONINST EQUIP	-	431.11	-
565500	REPAIRS&MAINTENANCE BLDGS	-	15,391.77	-
575800	FOOD FOR MEETINGS	-	358.40	-
580350	PEST CONTROL	-	1,200.00	-
580650	WATER	-	1,459.42	-
585500	FINGERPRINTING	-	869.50	-
585750	PRINTING	-	2,767.74	-
585910	LICENSING FEE	-	484.00	-
	Other Oper Exp Subtotal	50,373.00	26,265.97	25,500.00
799010	CONTINGENCY HOLDING ACCOUNT	227,849.00	-	316,515.00
	Other Outgoing Subtotal	227,849.00	-	316,515.00
Expense Grand Total		1,878,068.00	1,045,826.62	1,782,561.00
819100	CHILDCARE FOOD REIMB FEDRL	48,000.00	33,664.14	48,000.00
	81's Federal Revenues Subtotal	48,000.00	33,664.14	48,000.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2017 and 2018				
FUND 33				
CHILD DEVELOPMENT				Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
862100	CHILD DEVELOPMNT APPORT - CSPP	455,000.00	401,405.00	475,132.00
862110	CHILD DEVELOPMNT APPORT - CCTR	25,000.00	23,705.00	35,287.00
862550	CHILDCARE TAX BAILOUT	91,958.00	95,852.00	95,242.00
869100	CHILDCARE FOOD REIMB STATE	2,000.00	2,024.63	2,000.00
869999	BEGINNING BALANCE, STATE	60,202.00	-	50,000.00
86's	State Revenues Subtotal	634,160.00	522,986.63	657,661.00
886200	INTEREST COUNTY TREASURY	100.00	3,034.70	2,000.00
887100	CHDV F/P PARENT FEES PRESCHOOL	707,240.00	619,941.56	795,400.00
887105	CHDV F/P PARENT FEES TODDLER	177,760.00	88,688.52	133,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	7,000.00	26,832.87	5,000.00
887120	CHDV SUBSIDIZED TODDLER FEES	1,000.00	1,500.00	1,500.00
889999	BEGINNING BALANCE, LOCAL	302,808.00	-	140,000.00
88's	Local Revenues Subtotal	1,195,908.00	739,997.65	1,076,900.00
898300	OTHER INCOMING TRANSFERS	-	2,138.00	-
89's	Other Sources Subtotal	-	2,138.00	-
Revenue Grand Total		1,878,068.00	1,298,786.42	1,782,561.00

FUND 41 CAPITAL PROJECTS FUND



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 41		
		CAPITAL OUTLAY		
				Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
898200	INTRAFUND TRANSFR IN, WITHIN	1,172,155.12	303,982.12	1,073,000.00
	89's Other Sources Subtotal	1,172,155.12	303,982.12	1,073,000.00
Revenue Grand Total		26,744,431.12	3,585,997.11	17,702,578.00

**FUND 42 PROP 39 MEASURE M
GENERAL OBLIGATION BONDS FUND**



	Palomar College			
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 42		Run May 24, 2017
	PROP M BOND CONSTRUCTION			
		FY016-017	FY016-017	FY017-18
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	229,341.93	260,393.00
212200	CLASSIFIED REGULAR SALARY	-	75,869.31	135,718.00
	21's Non-Instr Salaries - Reg		305,211.24	396,111.00
	23's Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		305,211.24	-
322102	PERS CLASSIFIED	-	10,536.69	-
322202	PERS NON-INSTR ADMIN/SUPR	-	30,127.77	-
	32's PERS		40,664.46	61,520.00
332102	FICA CLASSIFIED	-	4,706.84	-
332202	FICA NON-INSTR ADMIN/SUPR	-	14,117.96	-
336102	MEDCA CLASSIFIED	-	1,100.80	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	3,301.79	-
	33's FICA & Medicare (OASDI)		23,227.39	30,303.00
340252	MEDIC CLASSIFIED	-	15,255.00	30,576.00
340302	MEDIC NON-INSTR ADMIN/SUPR	-	41,235.00	52,632.00
341252	DENT CLASSIFIED	-	893.64	2,058.00
341302	DENT NON-INSTR ADMIN/SUPR	-	2,505.50	3,298.00
342252	VISION CLASSIFIED	-	256.68	540.00
342302	VISION NON-INSTR ADMIN/SUP	-	641.70	810.00
343252	LIFE CLASSIFIED	-	72.16	158.00
343302	LIFE NON-INSTR ADMIN/SUPR	-	196.80	237.00
344252	LTD CLASSIFIED	-	177.89	382.00
344302	LTD NON-INSTR ADMIN/SUPR	-	589.72	732.00
345252	LTC CLASSIFIED	-	42.00	84.00
345302	LTC NON-INSTR ADMIN/SUPR	-	105.00	126.00
348020	FUTURE RETIREE HEALTH CLS	-	5,522.12	12,078.00
348030	FUTURE RETIREE HEALTH AA/CAST	-	13,791.84	18,117.00
	34's Health & Welfare		81,285.05	121,828.00
352102	UNEMPLOYMENT CLASSIFIED	-	69.98	-
352202	UNEMP NON-INSTR ADMIN/SUP	-	201.98	-
	35's State Unempl Insurance		271.96	199.00
362102	WC CLASSIFIED	-	1,421.80	-
362202	WC NON-INSTR ADMIN/SUPERV	-	4,297.83	-
	36's Workers' Comp		5,719.63	6,629.00
	37's APPLE		-	-
	Employee Benefits Subtotal		151,168.49	220,479.00
515300	SOFTWARE LICENSING FEES	-	207,301.60	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	1,863,680.68	-
545100	ADVERTISEMENTS REQ BY LAW	-	4,893.41	-
545200	LAWYERS' FEES	-	(154,049.71)	-
551300	INDEPENDENT CONTRACTOR	-	3,661.60	-
551900	OTH PERSONAL&CONSULT SVC	-	376,175.50	-
565100	MAINTENANCE AGREEMT,EQUIP	-	105,824.02	-
565200	MAINTENANCE AGREE,SOFTWARE	-	373,373.66	-
	Other Oper Exp Subtotal		2,780,860.76	-
623000	BUILDING CONSTRUCTION	-	42,015,242.15	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,919,205.91	-
623200	BLUEPRINTS&INSPECTION SVCS	-	1,937,404.65	-
623300	PERMITS AND FEES	-	93,372.80	-
624100	RELOCATABLE BLDG PURCHAS	-	2,246.40	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	3,091.64	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	16,988.94	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	255,613.42	-

FUND 43 ENERGY CONSERVATION FUND



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2017 and 2018				
FUND 43				
ENERGY CONSERVATION				Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	215,000.00	-	190,000.00
580100	ELECTRICITY	-	(14,095.73)	-
	Other Oper Exp Subtotal	215,000.00	(14,095.73)	190,000.00
799010	CONTINGENCY HOLDING ACCOUNT	1,240,011.00	-	1,412,326.00
	Other Outgoing Subtotal	1,240,011.00	-	1,412,326.00
Expense Grand Total		1,455,011.00	(14,095.73)	1,602,326.00
886200	INTEREST COUNTY TREASURY	-	10,723.02	-
889900	OTHER LOCAL REVENUES	-	122,496.57	-
889999	BEGINNING BALANCE, LOCAL	1,455,011.00	-	1,602,326.00
	88's Local Revenues Subtotal	1,455,011.00	133,219.59	1,602,326.00
Revenue Grand Total		1,455,011.00	133,219.59	1,602,326.00

FUND 69 OTHER POST-EMPLOYMENT BENEFITS FUND



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2017 and 2018				
FUND 69				
POST RETIREMENT BENEFITS				Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	78,967.00	-	66,435.00
340410	MEDICAL RETIREE	5,061,555.00	-	5,059,257.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,312,216.98	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	254,024.00	-
340604	MEDIC CLASSIFIED RETIREES	-	1,476,175.00	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	471,876.00	-
341410	DENTAL RETIREE	587,506.00	-	610,565.00
341453	DENT ACADEMIC INSTR RETIREE	-	215,354.26	-
341503	DENT EDU ADMIN/SUP RETIREE	-	23,740.67	-
341604	DENT CLASSIFIED RETIREES	-	205,656.38	-
341654	DENT CLASS ADMN/SUP RETIRE	-	44,975.84	-
345000	EMPLOYER-PAID COBRA	-	16,730.04	-
346000	RETIREE SPOUSAL BENEFITS	-	58,553.24	-
34's	Health & Welfare	5,728,028.00	5,079,302.41	5,736,257.00
	Employee Benefits Subtotal	5,728,028.00	5,079,302.41	5,736,257.00
799010	CONTINGENCY HOLDING ACCOUNT	14,160,548.00	-	14,459,873.00
	Other Outgoing Subtotal	14,160,548.00	-	14,459,873.00
Expense Grand Total		19,888,576.00	5,079,302.41	20,196,130.00
886200	INTEREST COUNTY TREASURY	25,000.00	5,997.98	5,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,828,838.00	-	4,057,895.00
889999	BEGINNING BALANCE, LOCAL	11,946,778.00	-	12,324,337.00
88's	Local Revenues Subtotal	15,800,616.00	5,997.98	16,387,232.00
898100	INTERFUND TRANSER IN,BETWN	4,087,960.00	3,066,344.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	-	-	3,808,898.00
89's	Other Sources Subtotal	4,087,960.00	3,066,344.00	3,808,898.00
Revenue Grand Total		19,888,576.00	3,072,341.98	20,196,130.00

FUND 71 ASSOCIATED STUDENTS TRUST FUND

FUND 72 STUDENT REPRESENTATION FEE FUND

FUND 73 STUDENT BODY CENTER FUND



		Palomar College		
		ASG BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 71		
		ASSOCIATED STUDENTS TRUST		Run May 24, 2017
		FY016-017	FY016-017	FY017-18
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
230010	Non-Academic Salaries - Other	4,000.00	-	4,000.00
235100	STUDENT EMPLOYEE	-	1,275.00	-
23's	Non-Academic Salaries - Other	4,000.00	1,275.00	4,000.00
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	4,000.00	1,275.00	4,000.00
400010	Supplies & Materials	105,467.41	-	121,246.44
441000	SUPPLIES&MATERIAL NONINSTR	-	16,483.64	-
	Supplies & Materials Subtotal	105,467.41	16,483.64	121,246.44
500010	Other Oper Exp	71,773.78	-	74,065.48
551300	INDEPENDENT CONTRACTOR	-	1,600.00	-
575800	FOOD FOR MEETINGS	-	7,043.51	-
585150	ADVERTISE NOT REQ BY LAW	-	828.00	-
585260	BANK CREDIT CARD EXPENSE	-	796.22	-
585750	PRINTING	-	1,399.14	-
	Other Oper Exp Subtotal	71,773.78	11,666.87	74,065.48
752000	STUDENT SCHOLARSHIPS	-	400.00	-
752010	STUDENT SCHOLARSHIPS	400.00	-	-
	Other Outgoing Subtotal	400.00	400.00	-
Expense Grand Total		181,641.19	29,825.51	199,311.92
882100	CONTRB,GIFTS,GRANTS,ENDOW	400.00	861.63	-
884350	MISC SALES AND COMMISSION	-	219.00	-
886100	INTEREST BANK ACCOUNTS	100.00	28.96	100.00
888950	POSTING FEES INCOME ASG	5,000.00	7,670.10	5,000.00
889100	ASG INCOME	1,800.00	1,351.20	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	7,025.94	3,000.00
889999	BEGINNING BALANCE, LOCAL	137,341.19	-	155,411.92
88's	Local Revenues Subtotal	147,641.19	17,156.83	165,311.92
898100	INTERFUND TRANSER IN,BETWN	34,000.00	30,000.00	34,000.00
89's	Other Sources Subtotal	34,000.00	30,000.00	34,000.00
Revenue Grand Total		181,641.19	47,156.83	199,311.92

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 72		
	STUDENT REPRESENTATION			Run May 24, 2017
		FEE TRUST		
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	5,000.00	-	5,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	655.15	-
	Supplies & Materials Subtotal	5,000.00	655.15	5,000.00
500010	OTHER OPER EXP	50,000.00	-	59,000.00
525100	MEMBERSHIP, DISTRICT	-	250.00	-
560900	DISTRICT VEHICLE USE	-	119.50	-
575300	TRAVEL, STUDENT	-	21,262.54	-
575310	TRAVEL WITH STUDENT	-	5,792.06	-
575800	FOOD FOR MEETINGS	-	973.33	-
585300	COST OF SALES	-	2,360.00	-
	Other Oper Exp Subtotal	50,000.00	30,757.43	59,000.00
799010	CONTINGENCY HOLDING ACCOUNT	257,324.00	-	301,585.00
	Other Outgoing Subtotal	257,324.00	-	301,585.00
Expense Grand Total		312,324.00	31,412.58	365,585.00
886200	INTEREST COUNTY TREASURY	1,700.00	1,363.56	2,727.00
888400	STUDENT REPRESENTATION FEE	23,893.00	55,372.00	46,600.00
889999	BEGINNING BALANCE, LOCAL	286,731.00	-	316,258.00
88's	Local Revenues Subtotal	312,324.00	56,735.56	365,585.00
Revenue Grand Total		312,324.00	56,735.56	365,585.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2017 and 2018				
FUND 73				
STUDENT BODY CENTER FEE				Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	4,000.00	-	5,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	3,272.02	-
	Supplies & Materials Subtotal	4,000.00	3,272.02	5,000.00
500010	OTHER OPER EXP	20,000.00	-	12,000.00
565500	REPAIRS&MAINTENANCE BLDGS	-	320.08	-
580500	TELEPHONE CONNECTIONS	-	2,459.00	-
585750	PRINTING	-	208.55	-
	Other Oper Exp Subtotal	20,000.00	2,987.63	12,000.00
600010	CAPITAL OUTLAY	50,000.00	-	26,000.00
	Capital Outlay Subtotal	50,000.00	-	26,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	193,447.49	-
731010	INTERFUND TRANS OUT BETWEEN	204,600.00	-	204,850.00
799010	CONTINGENCY HOLDING ACCOUNT	65,590.00	-	125,086.00
	Other Outgoing Subtotal	270,190.00	193,447.49	329,936.00
Expense Grand Total		344,190.00	199,707.14	372,936.00
886200	INTEREST COUNTY TREASURY	1,442.00	1,106.33	2,213.00
888300	STUDENT CENTER FEE	222,000.00	223,687.00	224,000.00
889999	BEGINNING BALANCE, LOCAL	120,748.00	-	146,723.00
	88's Local Revenues Subtotal	344,190.00	224,793.33	372,936.00
Revenue Grand Total		344,190.00	224,793.33	372,936.00

FUND 74 STUDENT FINANCIAL AID FUND



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 74		
	STUDENT FINANCIAL AID TRUST			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	3,286.38	-	3,286.38
	Supplies & Materials Subtotal	3,286.38	-	3,286.38
500010	OTHER OPER EXP	205.48	-	215.97
541100	STATE INTEREST EARNED,REPAY	-	25.30	-
	Other Oper Exp Subtotal	205.48	25.30	215.97
751000	STUDENT GRANTS	-	16,088,253.74	-
751010	STUDENT GRANTS	18,937,577.00	-	18,412,740.00
761000	DIRECT LOANS	-	970,058.00	-
761010	DIRECT LOANS	1,074,479.00	-	1,103,576.00
	Other Outgoing Subtotal	20,012,056.00	17,058,311.74	19,516,316.00
Expense Grand Total		20,015,547.86	17,058,337.04	19,519,818.35
815130	PELL GRANTS	16,900,000.00	14,202,740.21	16,350,000.00
815230	SEOG	441,759.00	395,100.00	441,759.00
815300	DIRECT LOANS	1,074,479.00	885,700.00	1,103,576.00
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
81's	Federal Revenues Subtotal	18,420,024.38	15,483,540.21	17,899,121.38
865350	CAL GRANTS FOR STUDENTS	1,595,318.00	1,658,883.00	1,620,481.00
869999	BEGINNING BALANCE, STATE	0.48	-	0.48
86's	State Revenues Subtotal	1,595,318.48	1,658,883.00	1,620,481.48
886100	INTEREST BANK ACCOUNTS	65.00	89.88	79.21
886300	INTREST EARNED ON FEDERL \$	140.00	166.31	136.28
88's	Local Revenues Subtotal	205.00	256.19	215.49
Revenue Grand Total		20,015,547.86	17,142,679.40	19,519,818.35

FUND 75 SCHOLARSHIPS AND LOANS TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run May 24, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
751000	STUDENT GRANTS	-	1,385.00	-
751010	STUDENT GRANTS	75,170.23	-	75,620.00
752000	STUDENT SCHOLARSHIPS	-	644,481.26	-
752010	STUDENT SCHOLARSHIPS	994,576.49	-	902,645.86
765000	STUDENT LOANS	-	8,555.14	-
765010	STUDENT LOANS	887,401.21	-	897,656.00
	Other Outgoing Subtotal	1,957,147.93	654,421.40	1,875,921.86
Expense Grand Total		1,957,147.93	654,421.40	1,875,921.86
882200	SCHOLRSHP/GRANT/LOAN REV	709,632.00	693,732.23	621,250.00
882300	STUDENT LOAN REPAYMENTS	12,500.00	8,555.14	12,500.00
886200	INTEREST COUNTY TREASURY	7,198.00	10,736.62	10,790.00
889999	BEGINNING BALANCE, LOCAL	1,227,817.93	-	1,231,381.86
88's	Local Revenues Subtotal	1,957,147.93	713,023.99	1,875,921.86
Revenue Grand Total		1,957,147.93	713,023.99	1,875,921.86