



PALOMAR COMMUNITY COLLEGE DISTRICT

Adopted Budget

FISCAL YEAR 2017-18

Submitted for approval at the September 12, 2017
Governing Board Meeting



Palomar Community College District

1140 West Mission Road, San Marcos, California 92069



FISCAL YEAR 2017-18 ADOPTED BUDGET

Palomar Community College District

1140 West Mission Road, San Marcos, California 92069



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September 12, 2017

Joi Lin Blake, Ed.D.

Superintendent/
President

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

Governing Board

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

Dear Governing Board Members:

Submitted for your review and consideration for adoption is the Palomar Community College District's Fiscal Year 2017-2018 Final Budget. The 2017 State Budget Act was approved by the Governor on June 27, 2017. This year the Governor dedicates funding to the key State priorities of education, counteracting the effects of poverty, improving transportation infrastructure, and continuing to increase the State's Rainy Day Fund. Included in the 2017 Budget Act is the Proposition 98 funding of \$74.8 billion, a \$2.6 billion increase over the 2016 Budget Act level. Specific to community colleges, the 2017 Budget Act includes \$8.6 billion, a \$270.2 million increase over the 2016 Budget Act level.

Office of the President

The college's core mission and function is that of student learning; therefore, all fiscal and budget decisions have been made with that in mind. This year's budget seeks to build on prior year's accomplishments and to respond to the changing educational needs of our students.

Developed conservatively, this budget is the result of a Board-adopted Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM) and a Resource Allocation Model (RAM) to identify available resources in the development of the District's annual budget process. Excerpts of the document are as follows:

The college will discuss, design, adopt, and implement a budget development process that

- a. Better aligns with and allocates funding for both short-term and long-term strategic planning priorities;*
- b. Allows flexibility for responding to emergencies and exigencies; and*
- c. Sustains the district's current fiscal stability and solvency*

The IPM and RAM are the link between the strategic and master plans, evaluation process (i.e., Program Review and Planning), and resource allocation (i.e. RAM) decisions based upon College-wide and Planning Council priorities. In accordance with the RAM, the budget was developed to achieve targeted FTES of 19,200; a 7% Governing Board reserve; \$200,000 towards planning priorities to support the master plans and the 3-year strategic plans; total compensation for all Board-approved positions; and institutional costs for year-to-year obligations incurred by the District. I would like to take this opportunity to commend the members of the councils and all of the individuals involved in the development of both models, which are the foundation of the FY 2017-18 budgets developed and presented herewith.

The District's ongoing fiscal stability is essential to assure achievement of the mission of the college. In fiscal year 2015-16, the college entered into "Stabilization" due to "Decline" in Full-time Equivalent Students (FTES). Restoration of FTES to achieve the pre-Decline base of 19,567 is a three-year process, ending in fiscal year 2018-19, upon which the District's Base Allocation Base Revenue from the State will be re-benched. If the District is able to restore back to or above its pre-Decline base, our "large college" State designation will continue and our Base Revenue will not be reduced. Restoration takes place by increasing FTES and is tracked through Enrollment Management strategies that the College has continued to develop and implement. The substantive change since last year's budget is that the District was able to restore 1,509 FTES in fiscal year 2016-17, and with improved State budget outlook, this gives us the ability to recalibrate resources to better service directions and outcomes. This year's budget process is based upon the core need to be fiscally responsible and has focused on building available reserves and recalibrating and reconfiguring to invest in our strategic priorities to continuously improve student learning and access and to ensure that permanent faculty and staff positions are not jeopardized, while also meeting the goals and objectives defined in the District's master and strategic planning documents. I commend the Governing Board and the college community for the efforts expended to ensure that these core needs are met. As we work "**Better Together**," our commitment to being strategic in our budget actions will position the District to emerge well from the Stabilization and Restoration phase. Notwithstanding the fiscal challenges, the College has been able to distinguish itself among its peers, ranking as the No. 1 Community College in San Diego. We take pride in the fact that we have imposed upon ourselves sound fiscal management, by carefully managing our financial, human, and physical resources despite experiencing significant increases in pension and health care costs. Our goals of increasing our FTES to up to 21,000 and opening up two additional education centers in Summer 2018 are ambitious, but achievable, and all of them are focused on helping students reach their educational and career goals.

The fiscal year 2017-18 Adopted Budget is a balanced budget as required by law. Included in this budget document is a *Budget Summary* that incorporates all funds, along with detailed tables showing the fully allocated expenditure budget for each fund. This budget document serves as a communication device and presents financial information in texts, tables, charts, and graphs for easier interpretation of the data. As a guide, the Table of Contents provides a listing of various topics in the budget document. Information on each of the fund which exists at Palomar Community College District is provided in this budget document, including funds established as a result of the passage of Measure M in November 2006 to account for the payment of principal and interest on the bonds sold and for construction projects to be performed from the issuance of Proposition M bonds. Noteworthy, in July 2017, the San Diego Taxpayers Education Foundation gave Palomar College a perfect score for its oversight, transparency, and performance audits of its \$694M bond program.

In presenting this fiscal year 2017-18 Adopted Budget, I would like to recognize the Finance and Administrative Services team: Vice President Ron Ballesteros-Perez, Fiscal Services Director Carmen Coniglio, Budget Manager Brandi Taveuveu, and all of those who contributed to the achievement of a balanced budget, data accuracy, completeness, and transparency of the District's budget information.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Joi", with a stylized flourish at the end.

Joi Lin Blake, Ed.D.
Superintendent/President

BUDGET PRESENTATION AND ACKNOWLEDGMENTS

The 2017-18 Adopted Budget was completed with a detailed and exhaustive review of every revenue and expenditure item with the context of the District's mission and goals and budget and operating policies. The Adopted Budget and the Annual Budget and Financial Report CCFS-311 are the primary vehicles to present the financial plan and activities of the District. The Annual Financial Statements are the primary vehicles to present the financial condition of the District.

Palomar Community College District is working diligently to balance student needs with today's tough economic realities. As stewards of public funds, we remain committed to meeting the needs of our students and are focused on strategies that improve student success and on efficiencies to ensure long-term financial strength, in light of increasing operational costs.

The budget has been prepared in accordance with state regulations and local policies covering the required twelve month period from July 1 through June 30. The timely preparation of this budget document was made possible by the ongoing commitment and dedicated service of the Budget, Payroll, Fiscal Accounting, Student Financials, Purchasing, and Creative Services staff. We also extend our appreciation to everyone on the Executive Leadership Team, the Budget Committee, deans, directors, project managers, and support staff that helped complete the FY 2017-18 Budget. The Adopted Budget is available online at <https://www2.palomar.edu/pages/fiscalservices/annual-budgets/>.



Ron Ballesteros-Perez

Vice President, Finance and Administrative Services



Carmen M. Coniglio

Director, Fiscal Services

2017-18 BUDGET COMMITTEE

CHAIR: Ron Ballesteros-Perez
Vice President for Finance and Administrative Services and
Acting Vice President for Human Resource Services

FISCAL SERVICES: Carmen Coniglio, Director, Fiscal Services
Brandi Y. Taveuveu, Manager, Budget and Payroll

COLLEGE REPRESENTATIVES:
Jack Kahn, Vice President for Instruction
Adrian Gonzalez, Vice President for Student Services
Kendyl Magnuson, Sr. Director, Enrollment Services

FACULTY SENATE (4)

ADMINISTRATIVE ASSOCIATION (1)

ASSOCIATED STUDENT GOVERNMENT (1)

PALOMAR FACULTY FEDERATION (3)

COUNCIL OF CLASSIFIED EMPLOYEES (5)

CONFIDENTIAL AND SUPERVISORY TEAM (1)

GENERAL INFORMATION

SECTION I





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

GOVERNING BOARD

The Palomar Community College District is governed by a five-member Governing Board (“the Board”), each member of which is elected to a four-year term. Elections for positions to the Board are held every two years, alternating between two or three available positions. A student executive officer of the Associated Student Government also serves as student trustee.



Nancy Ann Hensch

Board President

Elected 2012, 2016



Paul P. McNamara

Board Vice President

Elected 2010, 2014



John J. Halcón, Ph.D.

Board Secretary

Elected 2012, 2016



Mark R. Evilsizer, M.A.

Trustee

Elected 2002, 2006, 2010,
2014



Nina Deerfield

Trustee

Elected 2016



Chris Hopp

Student Trustee

2017-18

2017-18 GOVERNING BOARD ANNUAL GOALS

- Goal #1: Maintain an exceptional learning environment for students by ensuring that appropriate plans and policies are in place to sustain and improve the College’s institutional effectiveness.
- Goal #2: Ensure that the College strengthens, promotes, and supports the college’s diverse workforce through strategies focused on recruitment, hiring, and retention.
- Goal #3: Ensure the college implements programs and services that improve student access, progress, learning, and achievement of our diverse student population.
- Goal #4: Actively participate in legislative advocacy for community college issues.
- Goal #5: Advance the college by strengthening business and community partnerships.
- Goal #6: Engage in Professional Development Activities to strengthen the Board’s effectiveness as a policy making board.

DISTRICT ADMINISTRATION

The management and policies of the District are administered by a Superintendent/President, who is appointed by the Board and is responsible for the day-to-day operations of the District and supervision of other senior personnel. Currently, Dr. Joi Lin Blake serves as the Superintendent/President of the District.



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

Our 10th Superintendent/President, Dr. Joi Lin Blake, joined Palomar on July 11, 2016. Dr. Blake has over 30 years of administrative leadership experience in instructional and student services programs. She holds a Doctorate of Education in Educational Leadership with emphasis in Community Health and a minor in Spanish. Dr. Blake is known as a progressive leader who utilizes organizational change strategy as an essential tool to achieve institutional outcomes and effectiveness.



Jack Kahn

Vice President for
Instruction

Present position since
June 2017



Ron Ballesteros-Perez

Vice President for Finance and
Administrative Services

Acting Vice President for Human
Resource Services

Present position since
June 2012



Adrian Gonzalez

Vice President for
Student Services

Present position since
June 2013

FISCAL SERVICES



Carmen Coniglio

Director
Fiscal Services

Present position since
June 2015

Budget/Payroll

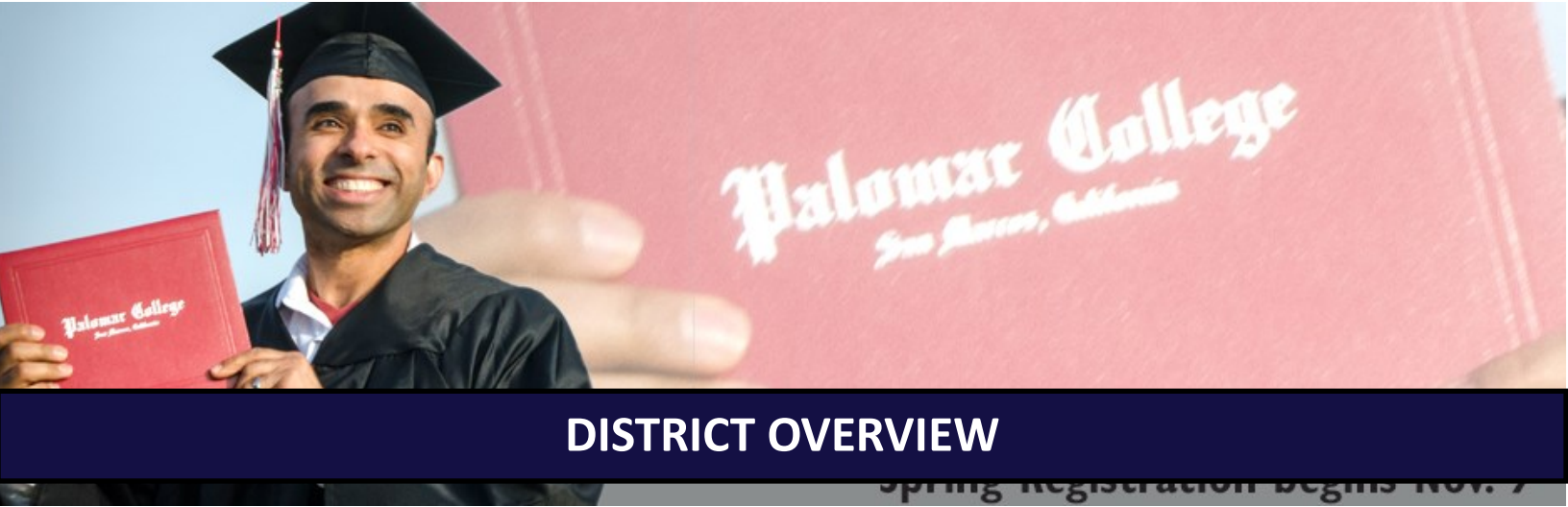
Brandi Y. Taveuveu, Manager, Budget and Payroll

Fiscal Accounting/Accounts Payable

Sheri Wenzel, CPA, Manager, General Accounting

Internal Audit/Student Financials and Cashiering

Robert Threatt, Internal Auditor/Analyst



DISTRICT 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.

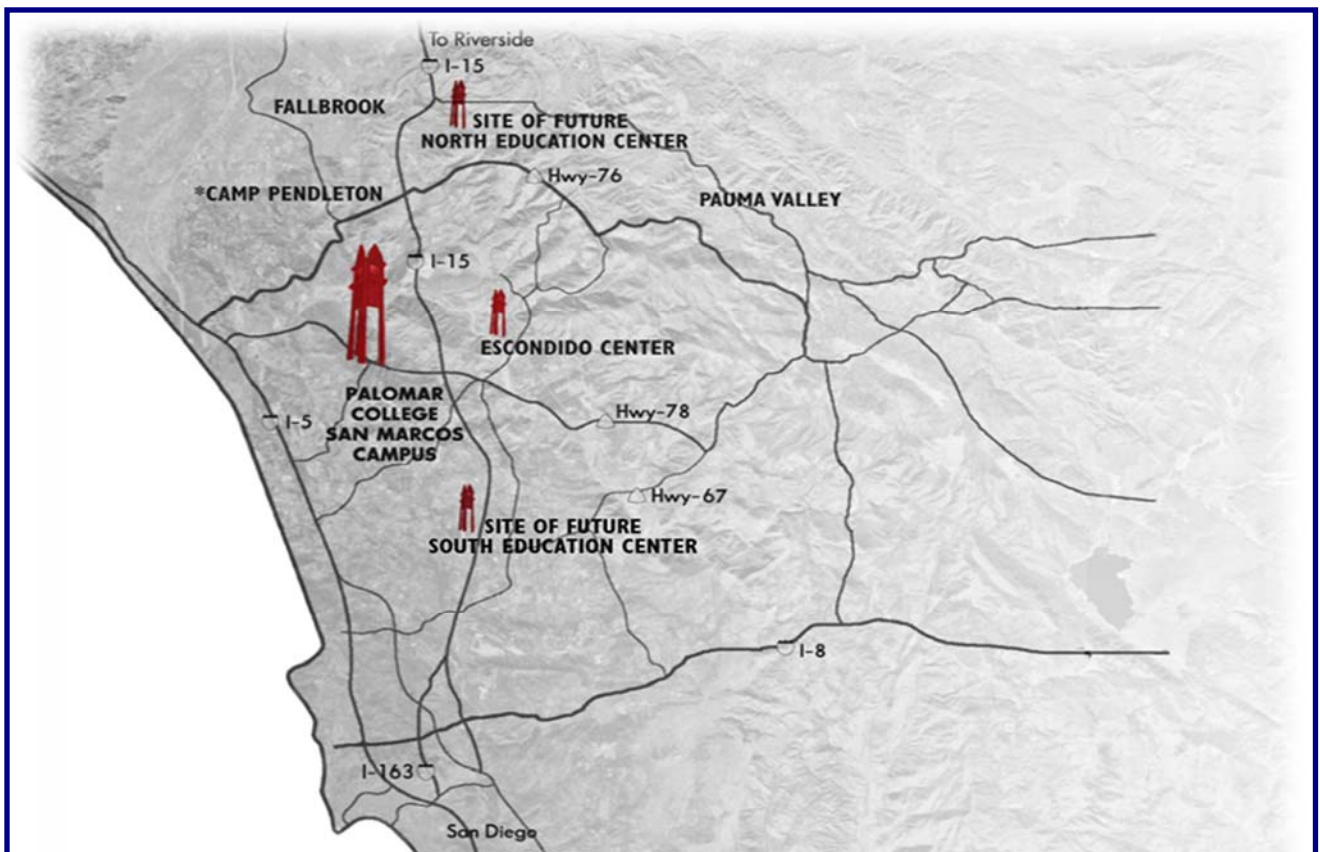
Founded in 1946, Palomar Community College District is the largest single college district in San Diego County, California, situated in the City of San Marcos, 12 miles from the coast and 30 miles northeast of downtown San Diego. As a comprehensive college, Palomar is organized into five instructional 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

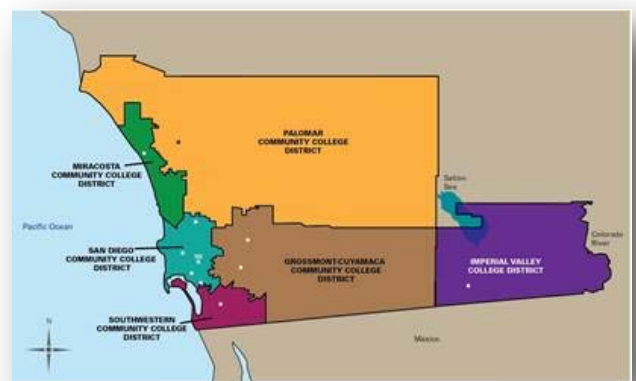
Palomar College is fully accredited by the Accrediting Commission for Community and Junior Colleges of the Western Association of Schools and Colleges (ACCJC/WASC), an institutional accrediting body recognized by the Council of Higher Education Accreditation and the Department of Education.



PALOMAR COLLEGE SERVICE AREA AND LOCATIONS

The District serves an area of approximately 2,555 square miles ranging from urban to agricultural areas of North San Diego County, encompassing the communities of Escondido, Fallbrook, Oceanside, Poway, San Marcos, Vista, Ramona, and unincorporated areas of San Diego. The District operates Palomar College (the “College”), which has its 200-acre main campus in the City of San Marcos, augmented by an 8-acre education center in the City of Escondido and five other education sites located in Camp Pendleton, Fallbrook High School, the Pauma Indian Reservation, Mt. Carmel High School, and Ramona High School. Two additional centers opening in summer 2018 — the North Education Center will be located on an 82-acre property in Fallbrook and the South Education Center on a 27-acre property in Rancho Bernardo. The District enrolls approximately 36,000 full-time and part-time students annually, twelve unified/union high school districts, and has the largest number of military affiliates in California. For the fiscal year 2016-17, the taxable property within the District’s jurisdiction has an assessed valuation of \$114,754,627,719.

Palomar College constitutes a single-college district, and it is the largest single community college district in San Diego County. Palomar College borders seven other community college districts: South Orange County to the Northwest, Mt. San Jacinto to the North, Desert and Imperial Valley to the East, Grossmont-Cuyamaca to the Southeast, San Diego to the South, and Mira Costa to the West.



PALOMAR COLLEGE PROFILE

FISCAL YEAR 2016-17

AT-A-GLANCE

DEGREES & CERTIFICATES
AWARDED IN 2015-16

4,347 %

Associate in Science	108	3%
Associate in Arts	1734	40%
Associate in Arts for Transfer	103	2%
Certificate of Achievement	2,402	55%

ACADEMIC DIVISIONS

- Arts, Media, Business, and Computer Science
- Career, Technical, and Extended Education
- Languages and Literature
- Mathematics and Natural and Health Sciences
- Social and Behavioral Sciences

SPECIAL PROGRAMS

Administration of Justice
Automotive Technology
Cabinet and Furniture Technology
Computer and Information Systems
Dental Assisting
Diesel Technology
Digital Broadcast Arts
Drafting Technology
Emergency Medical Technology
Fire Technology
Geographic Information Systems
Graphic Communication
Nursing Education
Water Technology

District:

Palomar CCD

County:

San Diego

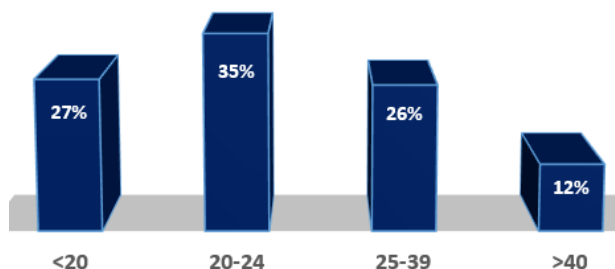
2016-17 Enrollment: **36,838**

GENDER

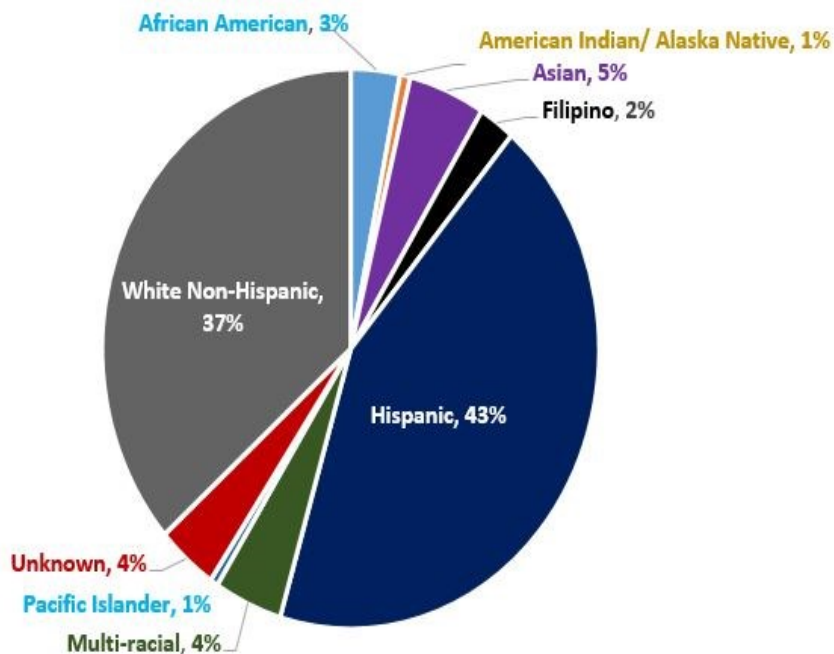


VETERANS 1,322

AGE



ETHNICITY/RACE



DISTRICT HIGHLIGHTS

- Rated #1 Community College in San Diego by the San Diego Union Tribune
- Offers the Palomar Promise and the Palomar Promise+ programs, designed to provide graduating high school seniors free access to college
- Offers students a Payment Plan that enables them to divide their balance due into affordable multiple installment payments
- Offers traditional semester-length classes, convenient “fast-track” eight-week sessions, late-start and self-paced courses, on-line courses, TV College, Weekend College, and four-, six-, and eight-week summer sessions to allow students to choose a learning format right for them
- Has transfer agreements with the California State University and University of California systems
- Palomar College hosts CCC TechConnect, an educational technology, grant funded project that provides resources for online learning and professional development for administrators, faculty and staff in the California Community Colleges system.
- Hosts the only planetarium in North San Diego County
- Only California community college accredited as an Arboretum
- Serves as a cultural hub of north San Diego County. The 400-seat Howard Brubeck Theatre is the scene of highly-regarded dramatic, dance, and musical productions throughout the year
- Over 58 Emmy award winning programs
- Has nearly two dozen athletic teams. Palomar’s teams consistently win regional, state, and national recognition for excellence



CAPITAL INVESTMENTS

PROPOSITION M

On November 7, 2006, the District passed \$694 million in general obligation bonds by approximately 57.9% of the registered voters, although only 55% was required. The District continues to implement its long-range Master Plan 2022 to modernize and renew its instructional and support services facilities to fulfill its mission. Constructions-in-progress reflect multiyear projects which, once completed and placed into service, are generally categorized as capital assets.



In April 2017, the District has successfully sold the final series of the voter-approved bonds authorized by Prop M at low interest rates and commensurately refinanced prior bonds to save taxpayers \$34.3 million in future property taxes. This refinancing is in addition to the one undertaken in January 2015 which saved \$17.5 million in future property taxes.

The District sold \$139 million of General Obligation Bonds, referred to as Series D. This was the fourth and final series of bonds authorized by voters under Proposition M. The bonds were issued with a traditional near 30-year term at an all-in interest rate of 3.95%. The ability to achieve this low rate of funding was bolstered by the improved credit ratings assigned by Moody's Investors Service (Moody's) and S&P Global (S&P). Moody's upgraded the District to "Aa1" and S&P upgraded the District to "AA". This was the first time since the passage of Prop M in November 2006 that the District had achieved this high level of credit rating. The improved credit rating generated several benefits. First, it allowed the District to attract more demand from investors. This was evident during the sale as the aggregate bond issue had over \$4 of subscriptions from investors for every \$1 of bonds offered by the District for sale. Second, it allowed the District to market its credit strength and, combined with the increased investor demand, achieve lower interest rates that saved taxpayers approximately \$720,000.

The District leadership also made the decision to parlay its improved credit ratings and take advantage of the low interest rate environment to refinance almost \$100 million of its outstanding Prop M General Obligation Bonds. The District was able to reduce the interest rates on the previously issued bonds from an average of almost 5.00% to an all-in interest rate of approximately 3.75%, reducing the community's property tax bill by approximately \$34.3 million over the next 28 years. The improved credit ratings are estimated to contribute approximately \$550,000 of this benefit. The District also structured the refinancing to preserve approximately \$7.3 million in future federal interest cost subsidies that were afforded by a program established under the Obama administration's American Recovery and Reinvestment Act of 2009.

IMPACT OF CAPITAL INVESTMENTS ON OPERATING BUDGET

Palomar College is leveraging taxpayer dollars by expediting projects wherever possible, limiting construction cost over-runs, recycling scrap, selling materials and equipment from demolished buildings, conducting regular E-Auction sales events, redistributing computers throughout the District, donating hundreds of gently used computers to local high schools, participating in Energy Design and Savings Programs, and using LEED (Leadership Energy and Environmental Design) as framework for building design and construction. The District intends to continue its practice of combining proactive fiscal and facilities funding management with strong strategic direction to help its students achieve their objectives in new and improved facilities made possible by Proposition M.

CONSTRUCTION HIGHLIGHTS—ACTIVE CONSTRUCTION IN 2017-18

Library and Learning Resource Center

- Construction started June 2015
- Estimated Occupancy: July 2018
- Project Budget: \$50 million
- 85,000 sf 4-story LLRC will consist of Library Services, Academic Technology, Adaptive Computer Center, Tutoring Center
- Total Budget: \$69,850,000



Parking Structure and College Police Substation

- Construction started June 2016
- Estimated Occupancy: January 2018
- College Police Substation will serve as the primary Emergency Operations Center and will connect with the adjacent parking structure
- Parking Structure features a minimum of 1,600 parking spaces, vehicle charging stations, secure parking for college police vehicles and District-owned vans.



FUTURE PALOMAR COLLEGE SITES

South Education Center 27-Acre Property in Rancho Bernardo, California

- Construction started February 2016
- Estimated Occupancy: May 2018
- Conversion of existing four-story 100,000 building into a comprehensive community college education center
- Total Budget: \$35,000,000

This new site will serve the southern portion of Palomar College, including the communities of Rancho Bernardo, 4S Ranch, Rancho Peñasquitos, Santa Luz, Del Sur, Sabre Springs, Carmel Mountain Ranch, and Ramona.



North Education Center 82-Acre Property in Fallbrook, California

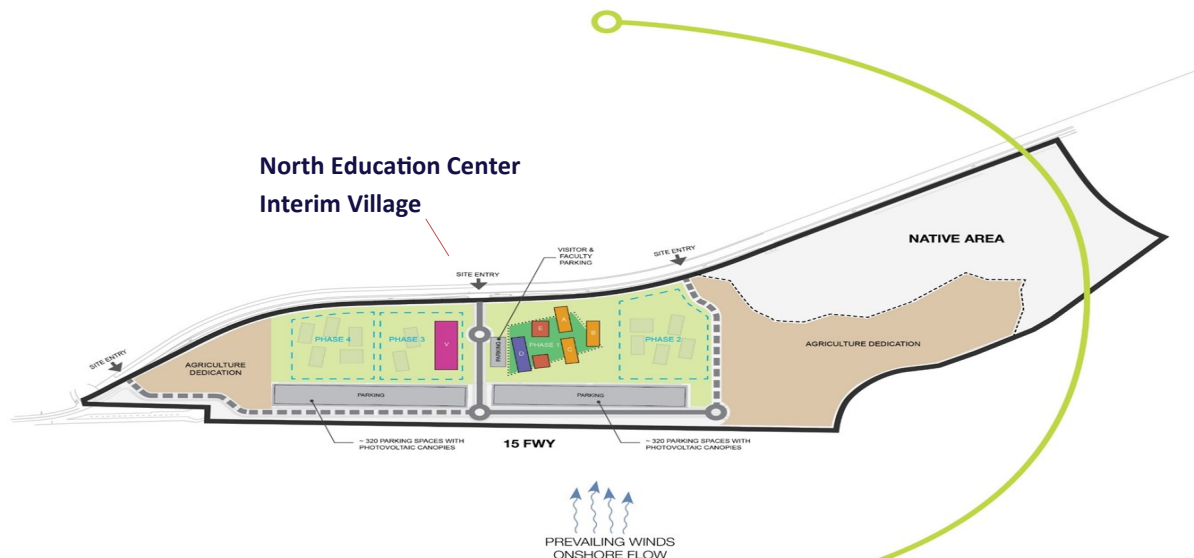
- Interim Village construction starts October 2017
- Interim Village Estimated Occupancy: May 2018
- Phase 1 construction starts October 2018
- Phase 1 Estimated Occupancy: July 2019
- Total Budget: \$64,000,000

This new site will serve the northern portion of Palomar College. The Interim Village will house classrooms, administration, library, bookstore, campus support, and support facilities.

South Education Center

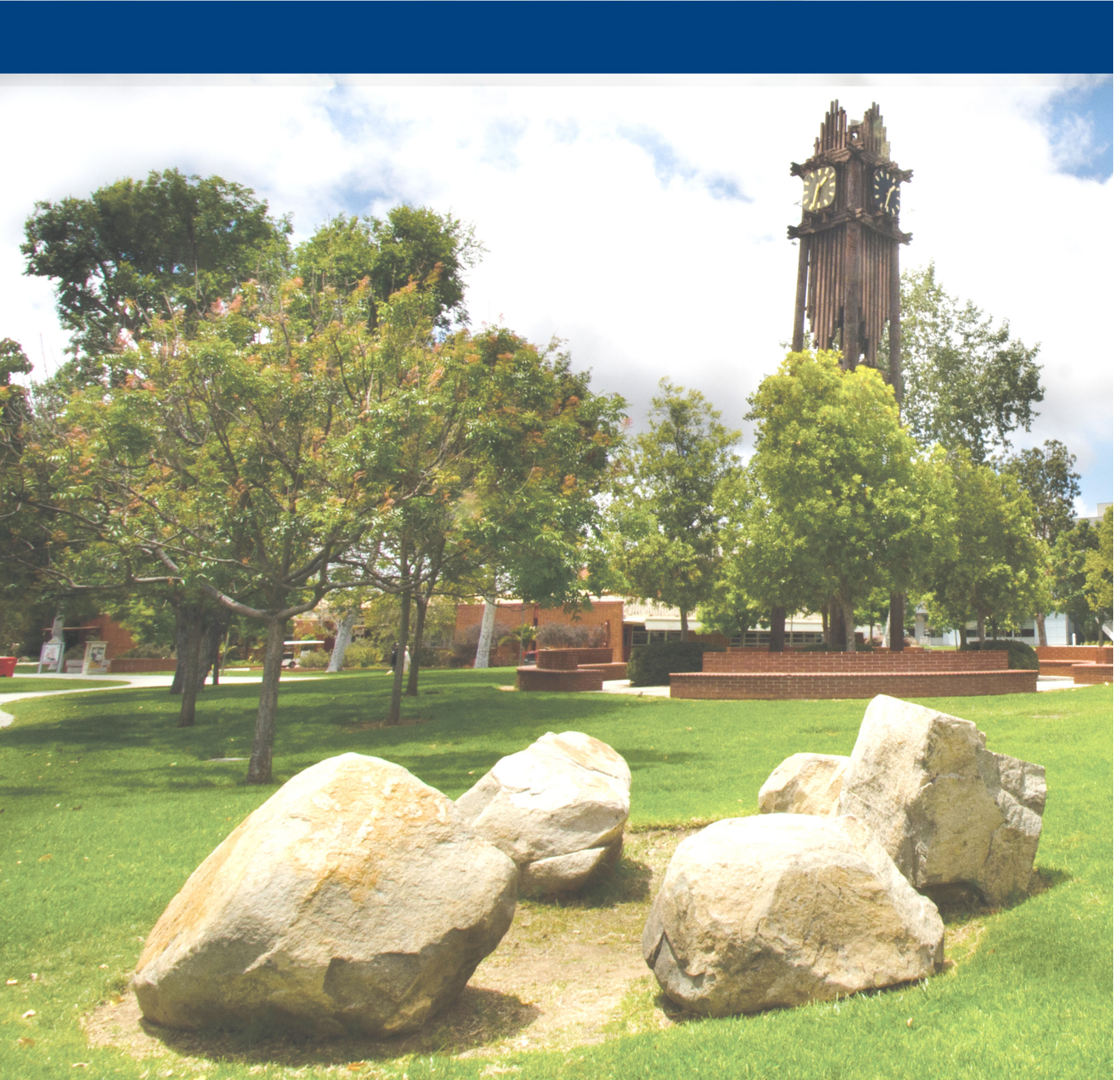


Interim Village Landscape

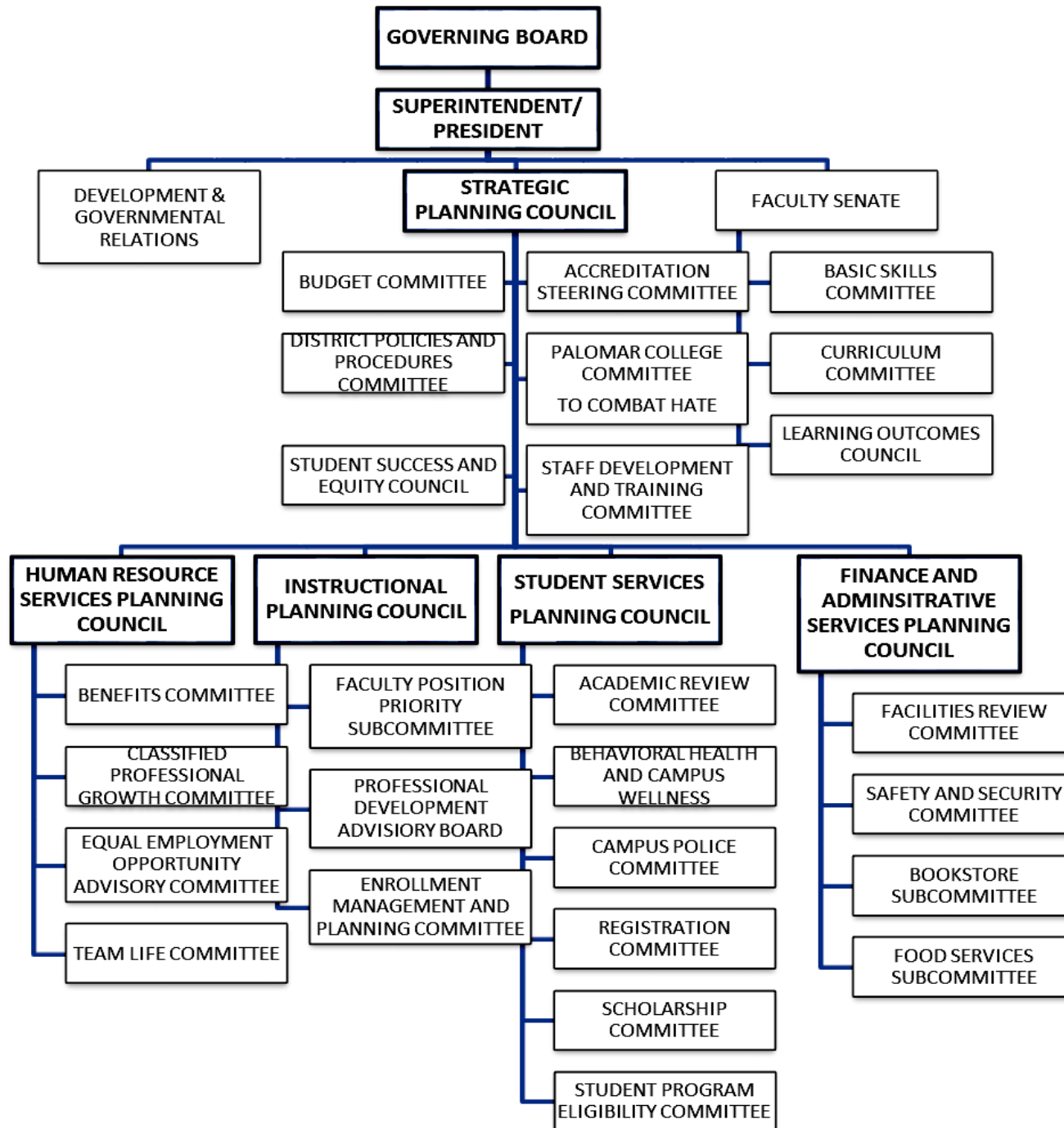


DISTRICT GOVERNANCE STRUCTURE, POLICIES, PLANNING, EVALUATION, AND RESOURCE ALLOCATION PROCESS

SECTION II



PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNANCE STRUCTURE

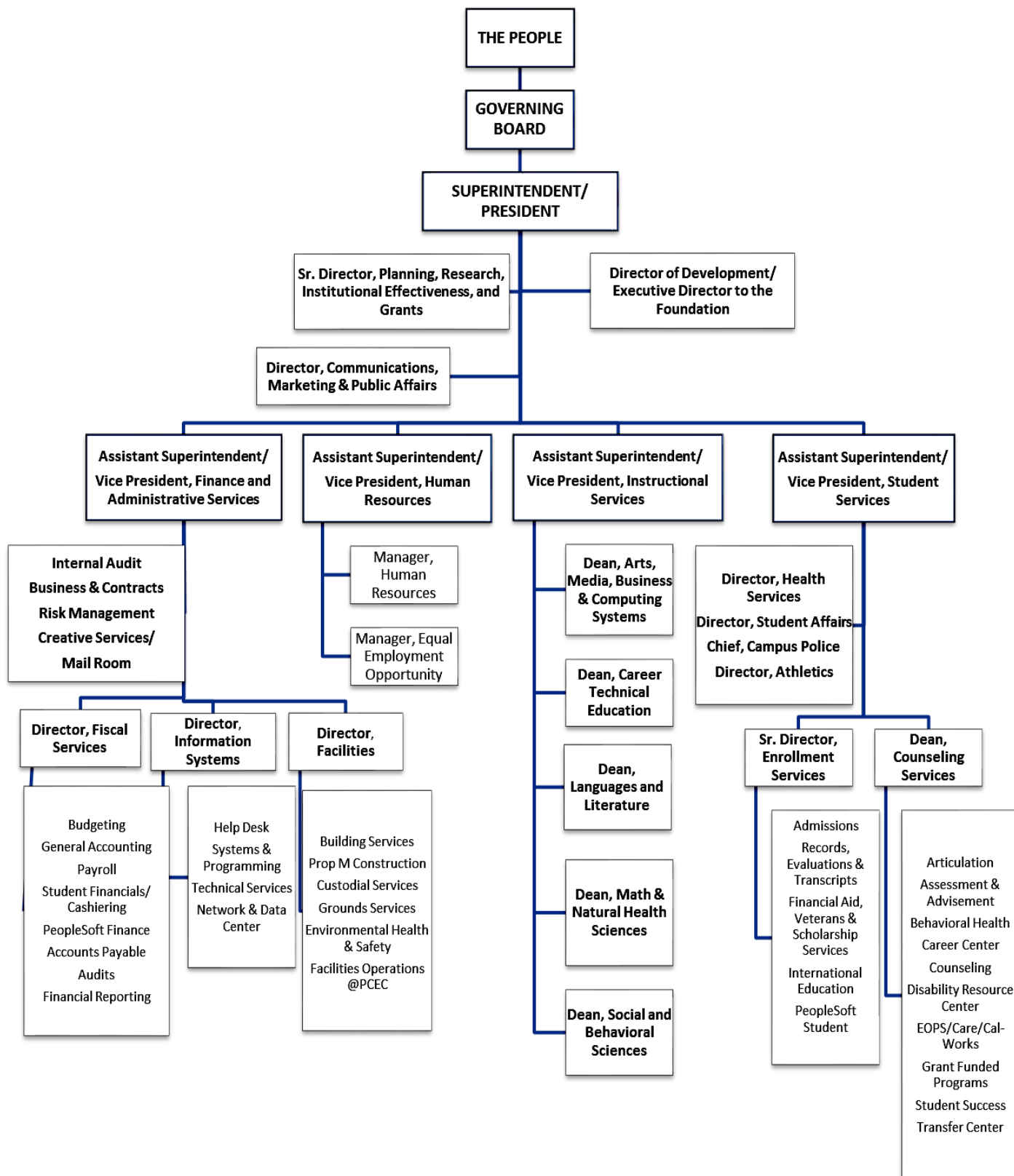


The Palomar College Governance Structure involves faculty, administration, staff, students, and the community in the planning and operation of the College. The Governance Structure embraces the Palomar College values of supporting inclusiveness of individual and community viewpoints in collaborative decision-making processes, promoting mutual respect and trust through open communication and actions, and fostering integrity as the foundation for all we do. The Governing Board is the final authority for governance at Palomar. The Governing Board delegates authority to the Superintendent/President who in turn solicits and receives input through the shared governance process.

PALOMAR COMMUNITY COLLEGE DISTRICT

ORGANIZATIONAL CHART

Palomar College is well-managed by a group of experienced senior administrators. Day-to-day operations are administered by the Superintendent/President appointed by the Governing Board. The College divided into five divisions: (1) Office of the Superintendent/President, (2) Finance and Administrative Services, (3) Human Resource Services, (4) Instructional Services, and (5) Student Services.



FINANCIAL POLICIES

BP 6200 BUDGET PREPARATION

References:

Education Code Section 70902(b)(5);
Title 5 Sections 58300 et seq.

Each year, the Superintendent/President shall present to the Governing Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual.

The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Governing Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans which reflect the planning processes
- Assumptions upon which the budget is based are presented to the Governing Board for review
- A schedule is prepared each year that includes dates for presentation of the tentative budget, required public hearing(s), Governing Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Governing Board regarding the proposed budget or any item in the proposed budget
- Changes in the assumptions upon which the budget was based shall be reported to the Governing Board in a timely manner and
- Budget projections address long term goals and commitments

See AP 6200 titled Budget Preparation.

Date Adopted: 5/13/2008;

Revised: 3/10/2015

(Replaces Palomar College Policy 7.06)

BP 6250 BUDGET MANAGEMENT

References:

Title 5 Sections 58307 and 58308

The budget shall be managed in accordance with Title 5 and the California Community Colleges Chancellor's Office as prescribed by the Budget and Accounting Manual (BAM). Budget revisions shall be made only in accordance with these policies and as provided by law.

All income accruing to the District in excess of the amounts required to finance the total proposed expenditures as shown in the budget of the District shall be added to the ending fund balance of the District.

The District's unrestricted general reserves shall be no less than 5% which is a prudent reserve as defined by the California Community College Chancellor's Office.

UNRESTRICTED GENERAL FUND (FUND 11 RESERVE)

Governing Board Reserve – is currently set at 7% of the total unrestricted general fund expenditures

Designated Reserve – funds designated by Governing Board action

Other Reserves – funds to cover general and other unanticipated needs

RESTRICTED GENERAL FUND (FUND 12 RESERVE)

Funds restricted by source of revenue

A transfer from the Governing Board Reserve may be approved by the Chief Business Officer, and a resolution providing for this transfer must be submitted to the Governing Board for ratification and be approved by two-thirds vote of the members of the Governing Board.

Transfers between expenditure classifications may be approved by the Chief Business Officer and must be submitted to the Governing Board for ratification and be approved by a majority vote of the members of the Governing Board.

See AP 6250 titled Budget Management.

Date Adopted: 5/13/2008;

Revised: 3/10/2015

FINANCIAL POLICIES

BP 6300 FISCAL MANAGEMENT

References:

Education Code Section 84040(c);
Title 5 Section 58311;
California Community Colleges Budget and
Accounting Manual (BAM)

The Superintendent/President shall establish procedures to assure that the District's fiscal management is in accordance with the principles contained in Title 5 Section 58311 and Generally Accepted Accounting Principles (GAAP) and other relevant accounting standards mandated by specific agencies to include:

- Adequate internal controls exist
- Fiscal objectives, procedures, and constraints are communicated to the Governing Board and employees
- Adjustments to the budget are made in a timely manner, when necessary
- The management information system provides timely, accurate, and reliable fiscal information and
- Responsibility and accountability for fiscal management are clearly delineated. The books and records of the District shall be maintained pursuant to the BAM.

As required by law, the Governing Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District. See AP 6300 titled Fiscal Management.

Date Adopted: 5/13/2008; Reviewed: 3/10/15

For current policies and procedures, refer to:
www.palomar.edu/gb/

Governing Board | Policies and Procedures

BP 6150 DESIGNATION OF AUTHORIZED SIGNATURES

References:

Education Code Sections 81655, 85232,
and 85233

Authority to sign orders and other transactions on behalf of the Governing Board is delegated to the Superintendent/President. The Superintendent/President delegates finance and administrative services-related items to the Chief Business Officer.

The authorized signatures shall be filed with the San Diego County Office of Education. See AP 6150 titled Designation of Authorized Signatures

Date Adopted: 5/13/2008;

Reviewed 3/10/2015

BP 6400 AUDITS

References: Education Code Sections 15278 and 84040(b); Government Code Section 53060

The Superintendent/President shall assure that an annual audit of all funds, books, and accounts of the District is completed in accordance with the regulations of Title 5. In addition, the Superintendent/President shall assure that annual audits are completed in compliance with General Obligation 39 requirements. The Superintendent/President shall recommend a certified public accountancy firm to the Governing Board with which to contract for the annual audits. See AP 6400 titled Audits.

Date Adopted: 05/13/2008;

Reviewed: 3/10/2015

(Replaces current Palomar College Policies 7.07 and 525)

FINANCIAL POLICIES

DEBT ISSUANCE AND MANAGEMENT POLICY

This Debt Management Policy (the "Policy") provides written guidelines for the issuance of indebtedness by the Palomar Community College District (the "District") in satisfaction of the requirements of S.B. 1029, codified as part of Government Code Section 8855.

Article I

Purpose and Goals

This Policy provides a framework for debt management and capital planning by the District. This Policy has been developed to meet following goals:

- (1) Identifying the purposes for which the debt proceeds may be used.
- (2) Identifying the types of debt that may be issued.
- (3) Describing the relationship of the debt to, and integration with, the District's capital improvement program.
- (4) Establishing policy goals related to the District's planning goals and objectives.
- (5) Implementing internal control procedures to ensure that the proceeds of the proposed debt issuance will be directed to the intended use upon completion of the issuance.

Article II

Purposes for Which Debt Proceeds May be Used

Section 2.01. Authority and Purposes of the Issuance of Debt

The laws of the State of California (the "State") authorize the District to incur debt to make lease payments, contract debt, borrow money, and issue bonds for college improvement projects. The District is authorized to contract debt to acquire, construct, reconstruct, rehabilitate, replace, improve, extend, enlarge, and equip such projects; to refund existing debt; or to provide for cash flow needs.

Section 2.02. State Law

Section 18 of Article XVI of the State Constitution contains the "debt limitation" formula applicable to the District. There are a number of State laws that govern the issuance of general obligation bonds ("GO Bonds") by community college districts. Sections 1(b)(2) (Proposition 46) and 1(b)(3) of Article XIII A (Proposition 39) of the State Constitution allow the District to issue GO Bonds. The statutory authority for issuing GO Bonds is contained in Education Code Section 15000 *et seq.* Additional

provisions applicable only to Proposition 39 GO Bonds are contained in Education Code Section 15264 *et seq.* An alternative procedure for issuing GO Bonds is also available in Government Code Section 53506 *et seq.*

The statutory authority for issuing Tax and Revenue Anticipation Notes ("TRANS") is contained in Government Code Section 53850 *et seq.* Authority for lease financings is found in Education Code Section 17455 *et seq.* and additional authority is contained in Education Code Sections 17400 *et seq.*, 17430 *et seq.* and 17450 *et seq.* The District may also issue Mello-Roos bonds pursuant to Government Code Section 53311 *et seq.*

Section 2.03. Debt Issued to Finance Operating Costs

The District may deem it necessary to finance cash flow requirements under certain conditions. Such cash flow borrowing must be payable from taxes, income, revenue, cash receipts and other moneys attributable to the fiscal year in which the debt is issued. General operating costs include, but are not limited to, those items normally funded in the District's annual operating budget. The District's Superintendent/President, or Assistant Superintendent/Vice President, Finance and Administrative Services (the "Assistant Superintendent"), will review potential financing methods to determine which method is most prudent for the District. Potential financing sources include tax and

revenue anticipation notes, temporary borrowing from the San Diego County Treasurer-Tax Collector, and internal temporary inter-fund borrowing.

Article III

Types of Debt That May be Issued

Section 3.01. Types of Debt Authorized to be Issued

A. Short-Term: The District may issue fixed-rate and/or variable rate short-term debt, which may include TRANS, when such instruments allow the District to meet its cash flow requirements. The District may also issue bond anticipation notes ("BANs") to provide interim financing for bond projects that will ultimately be paid from GO Bonds.

B. Long-Term: Debt issues may be used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the projects over more than one budget year. Long-term debt should not be used to fund District operations. Long term debt in the form of GO Bonds may be issued under Article XIII A of the State Constitution, either under Proposition 46, which requires approval by at least a two-thirds (66.67%) majority of voters, or Proposition 39, which requires approval by at least 55% of voters, subject to certain accountability requirements and additional restrictions. The District may also enter into long-term leases and/or Certificates of Participation ("COPs") for public facilities, property, and equipment.

C. Lease Financing: Lease-purchase obligations are a routine and appropriate means of financing capital equipment and certain capital facilities. However, lease obligations may impact on budget flexibility.

D. Use of General Obligation Bonds: A significant portion of the District's capital projects are projected to be funded by GO Bond proceeds. Projects financed by the GO Bonds will be determined by the constraints of applicable law and the project list approved by voters.

Article IV

Relationship of Debt to and Integration with District's Capital Improvement Program or Budget

Section 4.01. Impact on Operating Budget and District Debt Burden

In evaluating financing options for capital projects, both short and long-term debt amortization will be evaluated when considering a debt issuance, along with the potential impact of debt service, and additional costs associated with new projects on the operating budget of the District. The cost of debt issued for major capital repairs or replacements may be judged against the potential cost of delaying such repairs.

Section 4.02. Capital Improvement Program

The Assistant Superintendent and the facilities staff have responsibility for the planning and management of the District's capital improvement program subject to review and approval by the Governing Board. Staff will, as appropriate, supplement and revise any applicable Facilities Master Plan in keeping with the District's current needs for the acquisition, development and/or improvement of District's real estate and facilities. Such plans may include a summary of the estimated cost of each project, schedules for the projects, the expected quarterly cash requirements, and annual appropriations, in order for the projects to be completed.

Section 4.03. Refunding and Restructuring Policy

A. Considerations for Refunding.

1. District's Best Interest. Whenever deemed to be in the best interest of the District, the District shall consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility.
2. Net Present Value Analysis. The Assistant Superintendent shall review a net present value analysis of any proposed refunding in order to make a determination regarding the cost effectiveness of the proposed refunding.
3. Maximize Expected Net Savings. The timing of any refinancing shall be designed to maximize the District's expected net savings over the life of the bonds.
4. Comply with Existing Legal Requirements. The refunding of any existing debt shall comply with all applicable State and Federal laws governing such issuance.

Article V

Policy Goals Related to District's Planning Goals and Objectives

In following this Policy, the District shall pursue the following goals:

1. The District shall strive to fund capital improvements from voter-approved

GO Bond issues to preserve the availability of its General Fund for District operating purposes and other purposes that cannot be funded by such bond issues.

2. The District shall endeavor to attain the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements.
3. The District shall take all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues.
4. The District shall, with respect to GO Bonds, remain mindful of its statutory debt limit in relation to assessed value growth within the community college district and the tax burden needed to meet long-term capital requirements.

5. The District shall consider market conditions and District cash flows when timing the issuance of debt.

6. The District shall determine the amortization (maturity) schedule which will fit best within the overall debt structure of the District at the time the new debt is issued.

7. The District shall match the term of the issue to the useful lives of assets funded by that issue whenever practicable and economical, while considering repair and replacement costs of those assets to be incurred in future.

8. The District shall, when planning for the issuance of new debt, consider the impact of such new debt on overlapping debt of local, state and other governments that overlap with the District.

9. The District shall, when issuing debt, assess financial alternatives to include new and innovative financing approaches, including whenever feasible, categorical grants, revolving loans or other State/federal aid, so as to minimize the encroachment on the District's General Fund.

10. The District shall, when planning for the sizing and timing of debt issuance, consider its ability to expend the funds obtained in a timely, efficient and economical manner.

Article VI

Internal Control Procedures for Issuance of Debt to Ensure Intended Use of Proceeds

Section 6.01. Structure of Debt Issues

A. Maturity of Debt: The duration of a debt issue shall be consistent, to the extent possible, with the economic or useful life of the improvement or asset that the issue is financing. Accordingly, the final maturity of the debt shall be equal to or less than the useful life of the assets being financed, and the average life of the financing shall not exceed 120% of the average life of the assets being financed. In addition, the District shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

B. Debt Structure:

1. GO Bonds:

a. *New Money Bond Issuances:* For new money bond issuances, the District shall size the bond issuance consistent with the "spend-down" requirements of the Internal Revenue Code and within any limits approved by the District's voters. To the extent possible, the District will also consider credit issues, market factors (e.g. bank qualification) and tax law when sizing the District's bond issuance.

b. *Refunding Bond Issuances:* The sizing of refunding bonds will be determined by the amount of money that will be required to cover the principal of, accrued interest (if any) on, and redemption premium for the bonds to be defeased on the call date and to cover appropriate financing costs.

c. *Maximum Maturity:* All bonds issued by the District shall mature within the limits set forth in applicable provisions of the Education Code or the Government Code. The final maturity of bonds will also be limited to the average useful life of the assets financed or as otherwise required by tax law.

2. *Lease-Purchase Obligations:* The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed.

C. *Debt Service Structure:* The District shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, provide flexibility, and, as practical, to recapture or maximize its debt capacity for future use.



INTEGRATED PLANNING, EVALUATION, AND RESOURCE ALLOCATION PROCESS

PART I: INTEGRATED PLANNING

In 2009, Palomar College established and implemented an Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM) and Resource Allocation Model (RAM) (see Figures 1 and 2). The IPM provides an ongoing, systematic, and cyclical process that integrates planning, evaluation, resource allocation, implementation, and re-evaluation. The IPM also provides for the coordination and concurrence of the College's long-, medium-, and short-range plans.

LONG-RANGE PLANNING

The College has four long-range plans. The primary long-range plan is the Educational Master Plan, which drives the development of the Facilities Master Plan, the Staffing Plan, and the Technology Plan. The Educational Master Plan and the Facilities Master Plan are fully-integrated and together comprise Master Plan 2022. (The College's naming convention for planning documents is to use the last year of the planning cycle in the title.) The Master Plan is reviewed and evaluated informally each year, formally every six years, and recast every twelve years. The Staffing Plan and the Technology Plan are reviewed and evaluated informally each year, formally every three years, and recast every six years. This alignment enables the College to incorporate changes made in the Master Plan into its ongoing planning and to modify the long-range plans as the environment requires. The colleges long range plans can be found at: <http://www.palomar.edu/strategicplanning/>.

MEDIUM-RANGE PLANNING

These long-range plans, in turn, drive the Strategic Plan, a medium-range plan on a three- year cycle of review, evaluation, and reformulation. The Strategic Plan identifies the College's Vision, Mission, and Values, and the goals and measurable objectives that the College uses to influence its resource allocation decisions on an annual basis. Also, the Strategic Plan focuses on the College's institutional effectiveness and ongoing improvement. At present, the College is implementing Strategic Plan 2016. The current year's Strategic Plan can be found at: <http://www2.palomar.edu/pages/strategicplanning/files/2016/03/Strategic-Plan-2016.pdf>

SHORT-RANGE PLANNING

The Strategic Plan drives Program Review and Planning, which is short-range planning, conducted on two-year cycles by each of the College's four divisional Planning Councils. Through these Program Review and Planning processes, all academic departments and non- academic units evaluate their performance, establish plans for improvement, and identify necessary resources in support of student learning outcomes and service area outcomes.

Palomar College Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model



Figure 1 INTEGRATED PLANNING, EVALUATION, AND RESOURCE ALLOCATION DECISION-MAKING MODEL

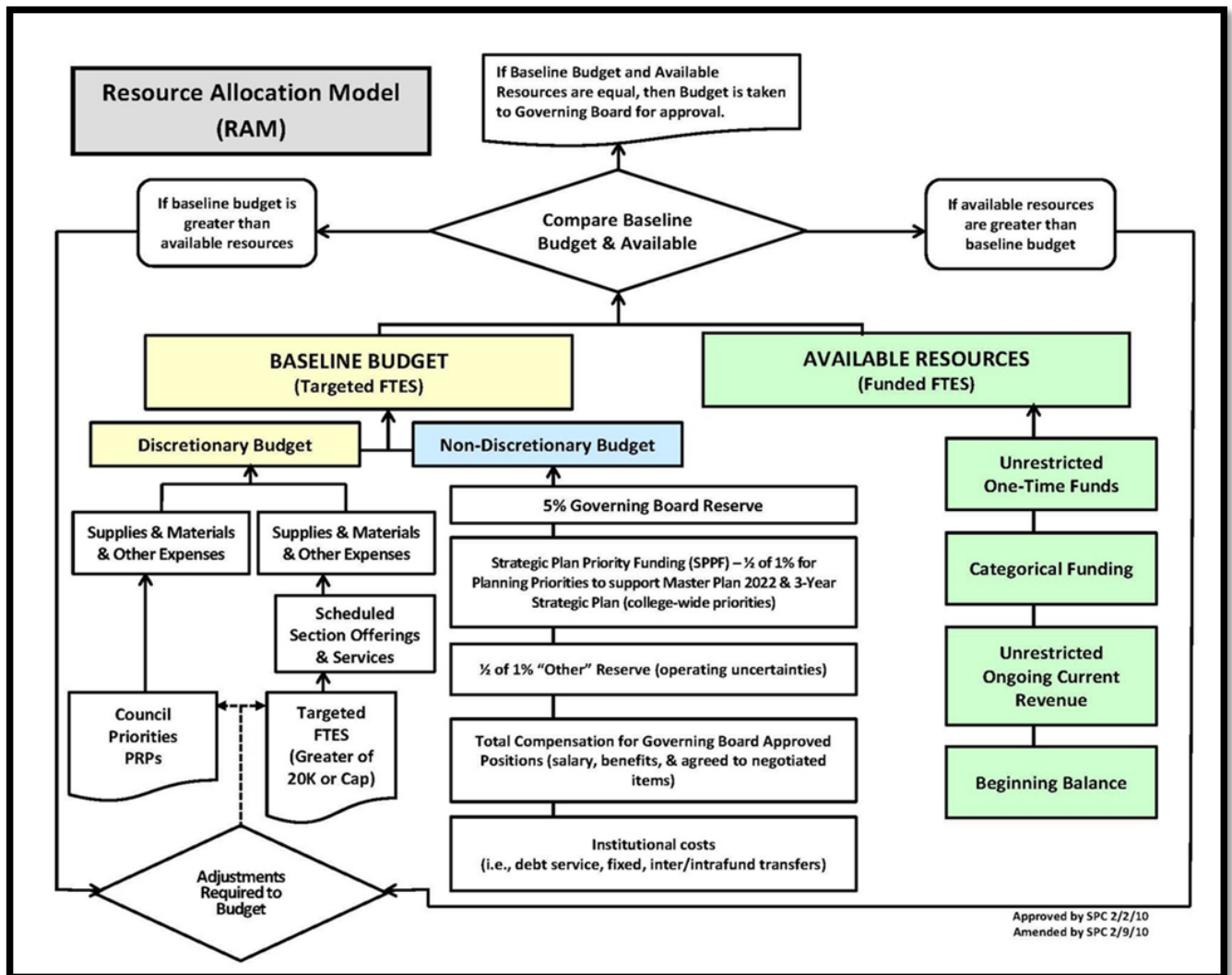


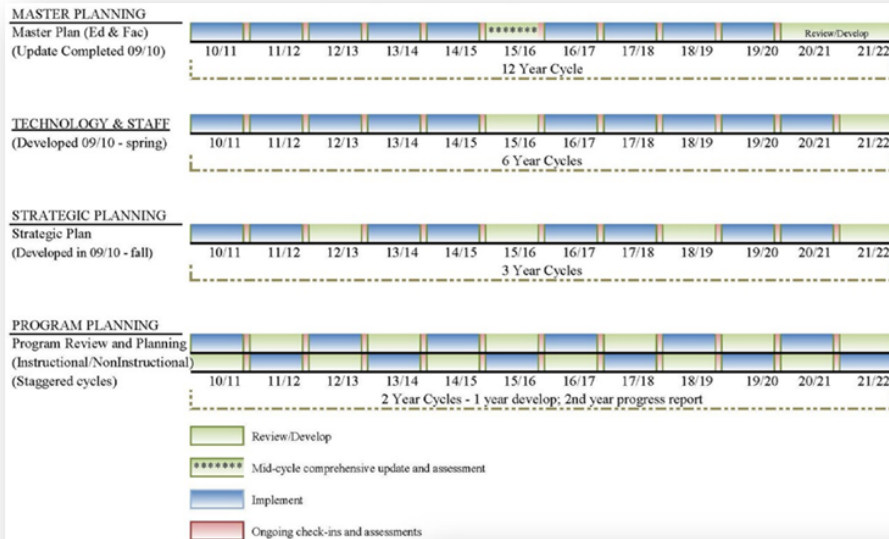
Figure 2 Resource Allocation Model

INTEGRATION

Importantly, the *Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM)* works not only from the long-range plans down through the medium-range plans to the short-range plans, but also from the short-range plans up, with Program Review and Planning informing the Strategic Plan and the Strategic Plan informing the Master Plan. The IPM improves institutional effectiveness and with the College's *Resource Allocation Model (RAM)* at its center ensures the College's maximization of its resources in support of student learning and service area outcomes. For example, by means of the IPM and RAM the College has established *Strategic Plan Priority Funding (SPPF)*. From this fund, the Strategic Planning Council allocates resources to support college-wide priorities as identified in Master Plan 2022 and the Strategic Plan, such as implementing Student Learning Outcome and Service Area Outcome Assessment Cycles at the course, program, and institutional levels.

PLANNING CYCLES

The College has synchronized its planning cycles (Figure 3) and follows an Annual Planning, Resource Allocation, and Evaluation Timeline (Figure 4), which identifies the dates of the College's development, implementation, and evaluation of planning and budget activities throughout the fiscal year.



Approved by SPC 9/01/09

Overview of Annual Planning, Resource Allocation, and Evaluation Timeline – Figure 4

Do (D)	Plan (P) and Review (R)		
	Months	Month(s)	Activity
Adopt Current Year's Budget (Governing Board in September) Implement Current Year's Plans and Expend Budget	Aug – Oct		Identify initial budget assumptions and obligations for next year's budget (P).
			Recommend budget formulas for next year's budget (P).
			Complete PRPs which include review of previous year's progress, a plan for next year's budget, and prioritization of resource requests (R/P).
	Nov - Dec		Identify next year's Planning Councils' priorities (P).
			Review next year's Planning Councils' priorities for alignment with Strategic and Master Plans (P).
	Jan – Apr		Adjust next year's budget assumptions and obligations based on previous year's P1 FTES base (P).
			Develop next year's division budgets (P).
	May		Confirm alignment of proposed budget with Master and Strategic Plans (P).
			Evaluate progress on previous year's college-wide and Strategic Plan priorities (R).
			Identify college-wide planning priorities and Strategic Plan objectives for following years' budget (P).
	June – July		Approve tentative budget (P).
			Finalize college-wide planning priorities and Strategic Plan objectives for following year's budget (P).

FAS – Finance & Administrative Services
 SPC – Strategic Planning Council
 BC – Budget Committee

Divisional Planning Councils
 Finance and Administrative Services Planning Council
 Human Resource Services Planning Council
 Instructional Planning Council
 Student Services Planning Council

ACTION PLAN

Each year, the college develops an Action Plan for implementing the objectives outlined in the Strategic Plan. This action plan identifies the College's goals and annual objectives along with the individuals and groups assigned to coordinate the work necessary to complete them. The articulation of each objective includes a brief work plan, a timeline for completion, and the measures the assigned individuals and groups will use to determine whether the objective has been completed. The individuals and groups assigned responsibility for an objective's completion identify and request resources necessary to implement their objective's work plan. The Strategic Planning Council prioritizes and allocates these resources using the Strategic Plan Priority Funding (SPPF) identified in the Resource Allocation Model.

PART II. RESOURCE ALLOCATION

In accordance with the Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM) and the Resource Allocation Model (RAM), College-wide priorities identified in the Strategic Plan and Planning Council priorities developed from the Program Review and Planning (PRP) documents are at the center of the College's resource allocation decisions. The Strategic Plan, Master Plans, and the PRPs directly influence the College's budget development and resource allocation processes.

The core of the IPM depicts the annual resource allocation process (See Figures 1 and 2). The RAM ensures that General Fund resource allocation decisions follow planning. The RAM designates non-*discretionary Strategic Plan Priority Funding (SPPF)* to support College-wide priorities and discretionary funds to support Planning Council priorities developed from Program Review and Planning processes.

To make certain that the *Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM)* and the *Resource Allocation Model (RAM)* drive the budget development process, the Strategic Planning Council adheres to the Annual Planning, Resource Allocation, and Evaluation Timeline, which integrates annual planning activities with the College's budget development activities. The timeline institutes a sequence of activities to guarantee that planning and evaluation occur prior to budget development and resource allocations. Conceptually, the timeline is based on a "plan, do, review" approach: (1) plan a year in advance, (2) set budget priorities and implement them according to the RAM, and (3) conduct an evaluation of the previous year's allocations – modifying plans, processes, and allocations as necessary.

PART III. EVALUATION

The College conducts two types of evaluation of the Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM) and the Resource Allocation Model (RAM). Annually, the Strategic Planning Council (SPC) completes a formative evaluation in order to strengthen and improve the implementation of the planning and resource allocation processes. At the end of a three-year Strategic Planning cycle, SPC completes a summative evaluation in order to examine the effectiveness and outcomes of the IPM and the RAM, especially as these results relate to improving student learning and success. Both types of evaluation are informed by comprehensive review. Outlines of these methods follow.

A. FORMATIVE EVALUATION

SPC examines the following types of information as part of its formative evaluation:

1. Progress reports on the current year's "Action Plan" and other plans identified in the IPM,
2. Progress reports from Planning Councils on their Program Review and Planning (PRP) processes and planning priorities,
3. SPC's evaluation of the College's performance relative to Institutional Effectiveness Measures,
4. Analysis of resources allocated to fulfill the College's master and strategic planning priorities and the Planning Councils' priorities drawn from their PRPs, and
5. Description of the processes used by SPC to implement the IPM and the RAM.

The formative evaluation answers the following questions:

1. Did the College make expected progress on its planning priorities (i.e., the Strategic Plan's goals and objectives)?
2. Did the College apply the appropriate resources to its planning priorities?
3. Which elements of the planning and resource allocation processes worked well?
4. Which elements of the planning and resource allocation processes need to be refined?

As a result of the formative evaluation, SPC:

1. Updates the College-wide priorities (i.e., as expressed in goals and objectives identified in its Strategic Plan) and establishes the Strategic Plan Objectives and Action Plans for the following year, and
2. Refines or adjusts the processes used to implement the IPM and the RAM to ensure that the resource allocation process supports the College's planning priorities.

B. SUMMATIVE EVALUATION

SPC examines the following types of information as part of its summative evaluation:

1. SPC's evaluation of the completion of the objectives in the College's Strategic Plan,
2. Planning Councils' self-evaluations of their PRP processes,
3. SPC's evaluation of the College's performance relative to Institutional Effectiveness Measures,
4. SPC's evaluation of the resources allocated to planning, and
5. SPC's evaluation of the effectiveness of the planning and resource allocation processes.

The summative evaluation answers the following questions:

1. Did the College complete the objectives identified in its three-year Strategic Plan?
2. Is the College making expected progress on fulfilling its long-range plans?
3. Did implementation of the IPM and the RAM lead to improved institutional effectiveness, student learning, and student success?

As a result of the summative evaluation, SPC

1. Makes a determination as to the effectiveness of the College's planning, evaluation, and resource allocation processes,
 2. Modifies the IPM and the RAM, if necessary, and
 3. Uses the results of the evaluation, especially its assessment of progress on Institutional Effectiveness Measures, as input into the next Strategic Planning cycle.
-

IMPLEMENTATION

The College's principal participatory governance council, the Strategic Planning Council (SPC), monitors the implementation of the *Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM)* and the *Resource Allocation Model (RAM)*. At each meeting, the Council addresses a standing agenda item titled "Integrated Planning Model." As part of this agenda item, SPC discusses the IPM and RAM and regularly reviews progress on the current Action Plan. All progress is documented in the Council minutes and in the Action Plan document. Each completed Action Plan (i.e., Year One, Year Two, and Year Three) is used as part of SPC's formative and summative evaluations of the college's planning and resource allocation processes.



STRATEGIC PLAN 2019

GOALS AND OBJECTIVES

Approved By
STRATEGIC PLANNING
COUNCIL
November 2016

Goal 1: Implement instructional strategies that strengthen and connect teaching and learning across the college.

Objective 1.1: Reintroduce Campus Explorations, a campus-wide learning community, to promote interdisciplinary dialogue and instruction on a topic of importance in society.

Objective 1.2: Engage in a campus-wide examination of the college's interdisciplinary Institutional Learning Outcome: Knowledge of Human Cultures and the Physical and Natural World.

Objective 1.3: Using the results and discussions of the Institutional Learning Outcomes assessment project on Intercultural Competency, identify strategies, including professional development opportunities, to strengthen and promote cultural fluency across the college.

Goal 2: Strengthen efforts to improve outreach, persistence, and student success.

Objective 2.1: Identify and implement targeted recruitment strategies for college programs.

Objective 2.2: Establish clear educational pathways with integrated student support services.

Objective 2.3: Strengthen and implement strategies to facilitate student completion of basic skills coursework within their first 30 units.

Objective 2.4: Implement user-friendly technology tools that allow students to easily enroll, persist, and complete their studies.

Objective 2.5: To better meet the needs of internal and external stakeholders, revise and strengthen integrated program review and planning processes across the institution.

Objective 2.6: To address opportunity gaps among the college's diverse student body, strengthen existing programs focused on persistence and student success such as FYE, Summer Bridge, Learning Communities, Village Mentoring, and STEM Scholars.

Goal 3: Strengthen the college's message to our community.

Objective 3.1: Evaluate our current marketing and messaging strategies and implement an integrated communications plan that reflects Palomar's value and presence in the community.

Goal 4: Strengthen, promote, and support the college's diverse workforce through strategies focused on recruitment, hiring, and retention.

Objective 4.1: Identify and address areas with critical staffing needs in relation to achieving enrollment growth strategies.

Objective 4.2: Evaluate and improve recruiting, hiring, and professional development processes to increase diversity in hiring and ensure faculty and staff are prepared to serve the college's diverse student body and community.

Objective 4.3: Develop and implement a comprehensive Professional Development Plan for all staff.

Goal 5: Ensure the fiscal stability of the college and increase enrollments.

Objective 5.1: Increase course offerings in the southern portion of the district while maximizing enrollment on the main campus.

Objective 5.2: Increase course offering in the northern portion of the district while maximizing enrollment on the main campus.

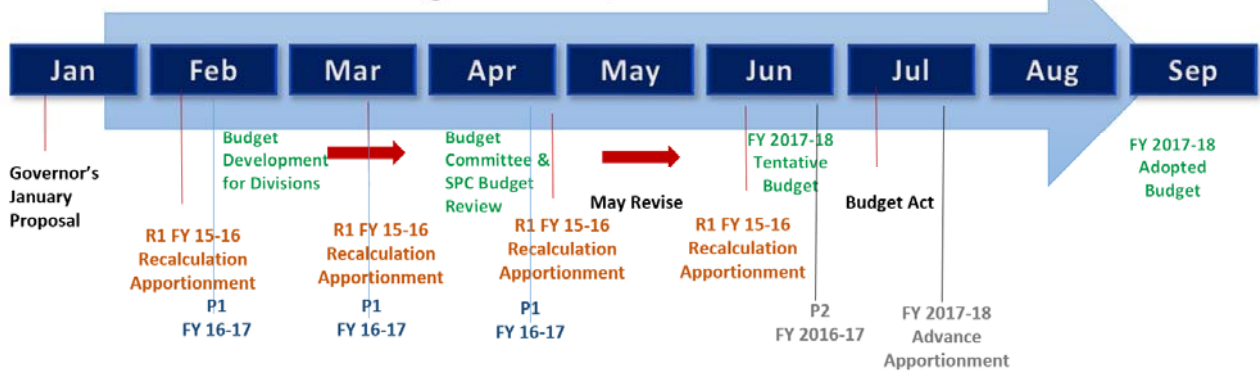
Objective 5.3: Strengthen existing relationships (such as STEM scholars and concurrent enrollment) and establish new relationships with local high schools and universities through partnerships and programs that facilitate access and seamless transfer.

Objective 5.4: Taking into account that the college is in stability, develop an action plan to balance the budget such that ongoing expenditures align with ongoing revenue.

Objective 5.5: Develop and implement an enrollment management plan that enhances access and success, supports intentional scheduling, and is integrated with budgetary planning.

Objective 5.6: Explore alternative revenue streams that align with the college's mission such as international education and contract education.

2017-18 Budget Preparation Timeline



CALCULATIONS THAT ADJUST THE STATE FUNDS AND DISTRICT'S BUDGET:

- Governor's January Proposal—Estimate of State Revenues
- P1 —Estimates of Statewide budget shortfalls in property taxes and enrollment fees
- Governor's May Revise—Revised estimates of State Revenues
- P2 —Revised estimates of State-wide budget shortfalls in property taxes and enrollment fees
- July—Final State Budget—2017 Budget Act

January 6, 2017	2018 Governor's January Proposal released
February 14, 2017	Budget Committee begins budget review
February 15, 2017	Divisional Planning Councils begin budget development process for Divisions
March 10, 2017	Budget requirements, in accordance with the Resource Allocation Model (RAM) and Integrated Planning Model (IPM), due to Fiscal Services for input into PeopleSoft Finance
March 10, 2017	Designated and Restricted budget development forms due to Fiscal Services for input into PeopleSoft Finance
March 10, 2017	Fiscal Services calculates projections of available resources based upon Target FTES and non-discretionary expenditures in accordance with the RAM (including grade/step salary movement, benefits, etc.); Discretionary budgets are based on Divisional PRP's, Strategic and Master planning documents.
April 11, 2017	Budget Committee finalizes budget review
April 18, 2017	Strategic Planning Council begins budget review
May 2, 2017	Strategic Planning Council finalizes budget review
June 13, 2017	Tentative Budget submitted to the Governing Board for approval
August 25, 2017	Fiscal Services finalizes revisions to Adopted Budget
September 4-8, 2017	Proposed Adopted Budget available for public inspection
September 12, 2017	Governing Board holds public hearing on proposed Adopted Budget

The State Chancellor's Office adjusts apportionment calculations throughout the year. Palomar College Fiscal Services reviews State budget changes and incorporates those changes into the budget assumptions as information becomes available.

BUDGET PROCESS

On or before September 15 of each year, the Governing Board of Palomar Community College District is required under Section 58305 of the California Code of Regulations, Title V, to adopt a balanced budget. Each September, every State agency, including the Chancellor's Office of the California Community Colleges, submits to the Department of Finance ("DOF") proposals for changes in the State budget. These proposals are submitted in the form of Budget Change Proposals ("BCPs"), involving analyses of needs, proposed solutions and expected outcomes. Thereafter, the DOF makes recommendations to the governor, and by January 10 a proposed State budget is presented by the governor to the State Legislature. The Governor's proposed budget is then analyzed and discussed in committees and hearings begin in the State Assembly and Senate. In May, based on the debate, analysis and changes in the economic forecasts, the governor issues a revised budget with changes he or she can support. The law requires the State Legislature to submit its approved budget by June 15, and by June 30 the governor should announce his or her line item reductions and sign the State budget.

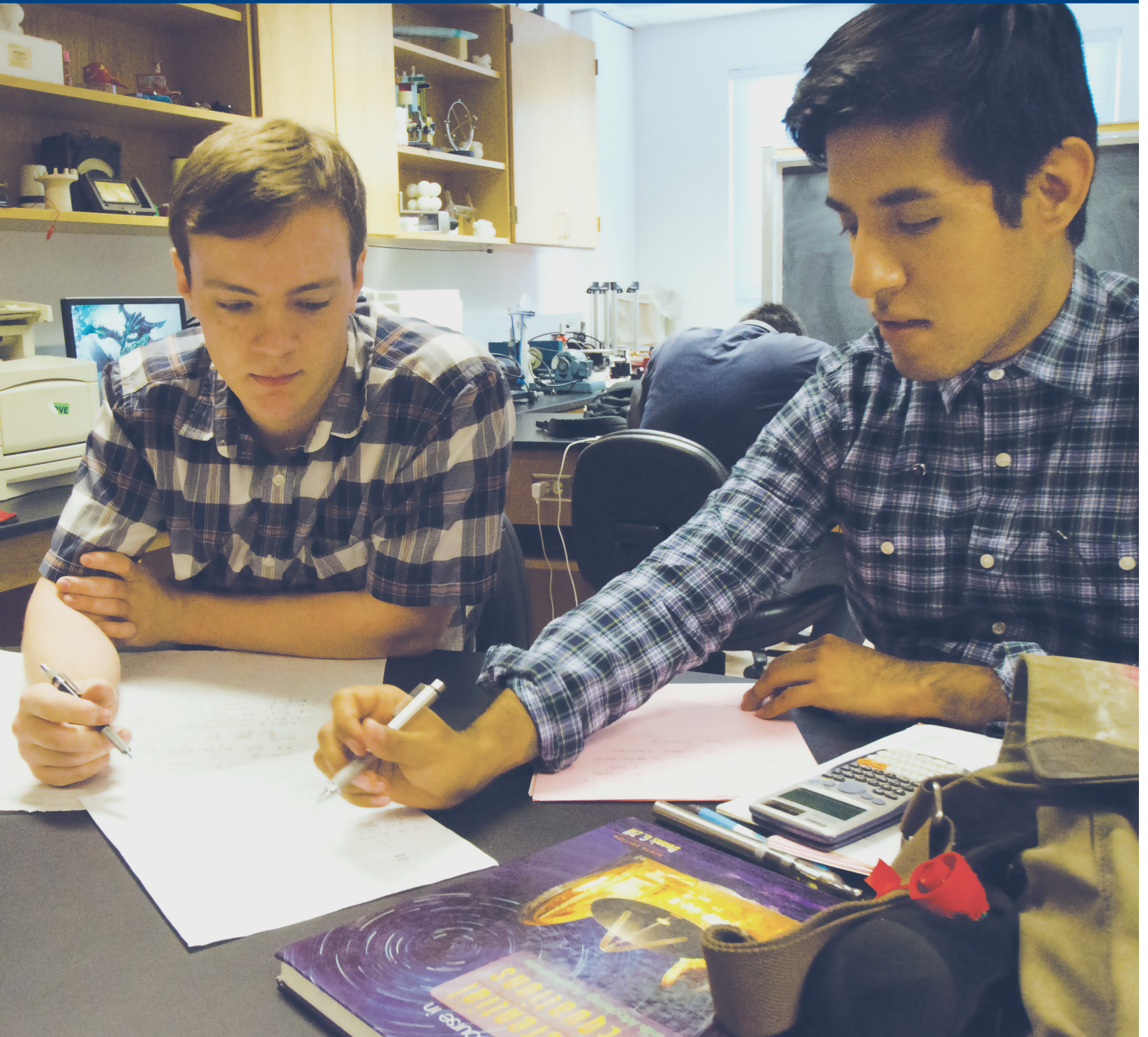
In response to growing concern for accountability and with enabling legislation (AB 2910, Chapter 1486, Statutes of 1986), the Board of Governors and the Chancellor's Office have established expectations for sound district fiscal management and a process for monitoring and evaluating the financial condition to ensure the financial health of California's community college districts. In accordance with statutory and regulatory provisions, the Chancellor has been given the responsibility to identify districts at risk and, when necessary, the authority to intervene to bring about improvement in their financial condition.

To stabilize a district's financial condition, the Chancellor may, as a last resort, seek an appropriation for an emergency apportionment. The monitoring and evaluation process is designed to provide early detection and amelioration that will stabilize the financial condition of a district before an emergency apportionment is necessary. This is accomplished by (1) assessing the financial condition of districts through the use of various information sources and (2) taking appropriate and timely follow-up action to bring about improvement in a district's financial condition, as needed.

A variety of instruments and sources of information are used to provide a composite of each district's financial condition, including quarterly financial status reports, annual financial and budget reports, attendance reports, annual district audit reports, district input and other financial records. In assessing each district's financial condition, the Chancellor will pay special attention to each district's general fund balance, spending pattern, and full-time equivalent student patterns. Those districts with greater financial difficulty will receive follow-up visits from the Chancellor's Office where financial solutions to the district's problems will be addressed and implemented.

DISTRICT FINANCES

SECTION III





THE STATE BUDGET AND THE COMMUNITY COLLEGE SYSTEM

Palomar Community College District is primarily dependent upon the State of California for funding of educational and support programs. The main sources of support for the District include Proposition 98 General Fund apportionment, local property tax revenue, and student enrollment fees. How much funding is allocated to the District depends on the State's economy, State General Fund revenues, and the spending priorities of the Governor and the State Legislature. Revenue projections can change dramatically from the initial Governor's proposal in January to the actual income the State receives during the fiscal year. The actual funds the District receives may change, even after the fiscal year is over.

PROPOSITIONS 98 AND 111

Proposition 98 was a State constitutional amendment approved by the voters in 1988 and revised in 1990 by Proposition 111. State budgeting for community colleges is determined in large part by Proposition 98, which guarantees minimum funding for the public school system and community colleges. The allocation of State Apportionment is based on a complex formula established in 2006 by Senate Bill (SB) 361, which was amended and added to the California Code § 84750-84760.5. The District Allocation formula takes into account the size of the district, the number of colleges and centers, college enrollment, as measured by the number of Full-time Equivalent Students (FTES), and stipulated funding rates for all credit and non-credit FTES.

GENERAL FUND REVENUES

State community college districts (other than Basic Aid Districts) receive a majority of their funding from the State, and the balance from local and federal sources. State funds include general apportionment, categorical funds, capital construction, the lottery (which generally is less than 3 percent), and other minor sources. Local funds include property taxes, student fees, and miscellaneous sources.

Senate Bill 361 ("SB 361") established the present system of funding for community college districts. This system includes allocation of State general apportionment revenues to community college districts based on criteria developed by the State-wide governing board of the California Community Colleges (the "Board of Governors") in accordance with prescribed minimum requirements. In establishing these minimum requirements, the Board of Governors was required to acknowledge community college districts' need to receive an annual allocation based on the number of colleges and comprehensive centers in each respective district, plus funding received based on the number of credit and noncredit FTES in each district.

DISTRICT ALLOCATIONS

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. The allocation depends on college enrollment, which varies from year to year based on the economy, employment rates, and other factors.

SB 361:

- Specified 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

LOCAL REVENUES

Local revenues are first used to satisfy District expenditures. The major local revenue source is local property taxes that are collected from within District boundaries. Student enrollment fees from the local community college district generally account for the remainder of local revenues for the District. Property taxes and student enrollment fees are applied towards fulfilling the District's financial need. Once these sources are exhausted, State funds are used. State aid is subject to the appropriation of funds in the State's annual budget. Decreases in State revenues may affect appropriations made by the State Legislature to the District. The sum of the property taxes, student enrollment fees, and State aid generally comprise the District's revenue limit.

The Marginal Funding rates per FTES are revised annually based on Cost of Living Adjustment (COLA).

2017-18 BASE ALLOCATION THRESHOLDS

Base Revenue

Single College Districts

>20,000 FTES	\$6,083,086*
>10,000 FTES	\$4,866,469
<=10,000 FTES	\$3,649,851

State Approved Center

>1,000 FTES	\$1,216,617*
>750 FTES	\$ 912,463
>500 FTES	\$ 608,309
>250 FTES	\$ 304,154
<=100 FTES	\$ 152,077

Calculated Basic Allocation

Base Funding Rates per FTES

Credit	\$5,072
Noncredit FTES	\$3,050
Noncredit CDCP FTES	\$5,072



*BASIC ALLOCATION FOR PALOMAR COMMUNITY COLLEGE DISTRICT

Palomar College is currently designated as a large college (>20,000 FTES) with one State approved center (Escondido Center) while in Restoration: **\$7,299,703**

THE 2017-18 STATE BUDGET

Governor Brown signed the California's 2017 Budget Act and related legislation on June 27, 2017. The Governor's commitment to a legacy of fiscal health continues, with the budget reflecting continued investments in public education, anti-poverty programs, and reducing state liabilities as part of the expanded government spending. The California Community Colleges Chancellor's Office reported that the 2017 Budget Act expands the Proposition 98 guarantee for 2017-18 to \$74.5 billion, an increase of \$2.6 billion over the 2016 Budget Act level. When combined with adjustments to the fiscal years 2015-16 and 2016-17, the 2017-18 State Budget provides a \$587.8 million increased investments in community colleges over the three-year period.

Major components of the 2017-18 State Budget with respect to community colleges include:

Program	Governor's January Proposal	May Revision	2017 Enacted Budget	Estimated Palomar Impact
APPORTIONMENTS				
Enrollment Growth (Access)	\$79.3 M, 1.34%	\$57.8M, 1%	\$57.8 M, 1%	Not eligible while in Restoration
Apportionment Increase (Base Funding)	\$23.6 M	\$183.6M	\$183.6M	\$2.9 M
Cost-of-Living Adjustment (COLA)	\$94.1 M, 1.48%	\$97 M, 1.56%	\$97 M, 1.56%	\$1.5 M
FACILITIES AND EQUIPMENT				
Physical Plant/State Scheduled Maintenance	\$43.7 M	\$135.8 M	\$76.9 M	\$1.2 M Restricted
Proposition 39—Clean Energy Efficiency Projects	\$52.3 M	\$46.5 M	\$35.6 M	\$621 K Restricted
CATEGORICALS				
Guided Pathways	\$150 M	\$150 M, one-time	\$150 M	To be determined by CCCCO
Innovation Awards Program	\$20 M	\$20 M, one-time	\$20 M	\$2 M Restricted
Student Success (Cr/Non-Cr)			\$222 M	\$2.7 M Restricted
Student Equity			\$110 M	\$ 1.4 M Restricted
Strong Workforce			\$117.8 M	\$ 1.8 M Restricted
EOPS			\$102 M	\$1.2 M Restricted
Full-Time Student Success Grant			\$50 M	\$490 K Restricted
OTHER				
Integrated Library System	\$6 M	\$6 M, one-time	\$6 M, one-time	To be determined by CCCCO
EEO Multiple Method Allocation			\$3.4 M	\$50 K Designated

THE 2017-18 DISTRICT BUDGET

The District has been in the process of developing its 2017-18 Budget since the Governor released his State Budget Proposal in January. The Governing Board approved the 2017-18 Tentative Budget on June 13, 2017. The Budget now has been adjusted to reflect year-end financial records, enrollment projections, and the State Budget. The 2017-18 Final Budget will be approved by the Governing Board on September 12, 2017, and filed with the State Chancellor on or before October 10, 2017.

The 2017-18 Final Budget is a balanced budget, with the District's reserves playing a key role in balancing expenditures with revenues. Revenues are budgeted at the amount certified with the Advance Principal Apportionment from the Chancellor's Office amended to the Target FTES, projected by Enrollment Services. The 2017-18 Final Budget assumes class offerings to achieve **19,200 Full-Time Equivalent Students (FTES)**. 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 salary movement, retiree health, pension contributions, and utilities under the current budget modeling, deficit spending will surface.

BASE REVENUE

State Apportionment is the largest budget item, 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:

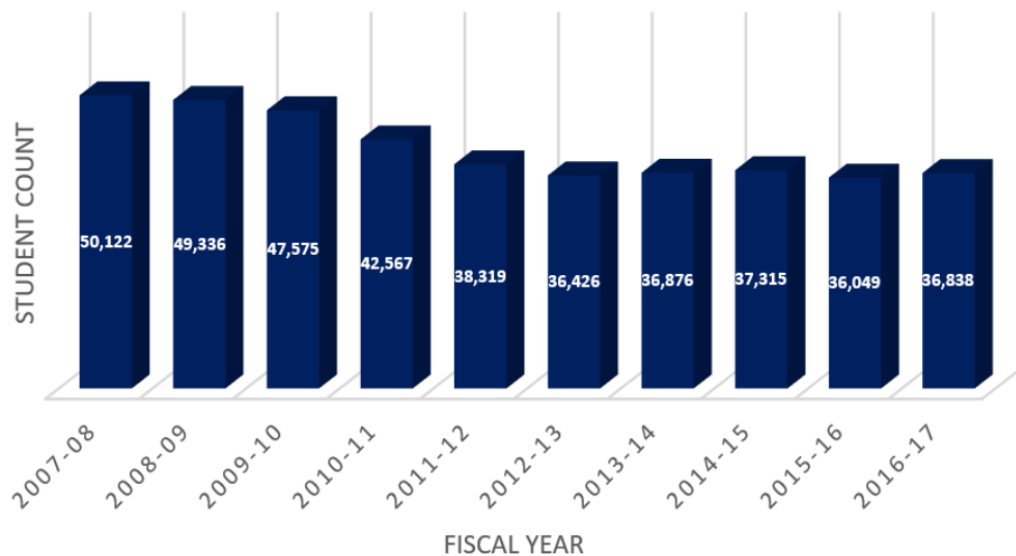
- Education Protection Act (EPA) allocation – Proposition 30 requires each district to receive at least \$100 per FTES from the EPA account to mitigate structural deficits
- Property taxes collected by the County and proportionately distributed by the County to the District
- Student enrollment fees collected by the District. There is no change to the current enrollment fee of **\$46 per credit unit** (or \$1,380 for a full-time taking 30 units per year). This fee has remained unchanged since fiscal year 2011-12.

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. The political process that can change the funding mechanism further complicates the predictability of funding. 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 Base Revenue (Total Computational Revenue) remains the same. For fiscal year 2017-18, the State General Apportionment accounts for about 80% of the District's operating budget.

STUDENT ENROLLMENT/FULL-TIME EQUIVALENT STUDENTS SUMMARY

STUDENT ENROLLMENT HEADCOUNT



STUDENT HEADCOUNT

Student Headcount is an unduplicated count of students. It is the actual number of individual students enrolled. Students may enroll in one or more courses in a term, but are counted only once for the term.

FULL-TIME EQUIVALENT STUDENT (FTES)

The primary funding workload measure for community colleges is student enrollment, measured in terms of Full-Time Equivalent Students (FTES). A Full-Time Equivalent Student (FTES) represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses, generally 15 semester credit hours. Full-Time Equivalent Student (FTES) is the “workload measure” used to compute State funding for community colleges.

The District’s objective is to achieve an enrollment close to the State-calculated funded enrollment cap while also containing marginal costs. The State will not provide any apportionment for enrollment that is above a maximum amount referred to as the “Cap” except for Basic Skills. Achieving an enrollment level below the Cap exposes a district to the possibility of reduction in Base apportionment. Determining the enrollment Cap precisely is difficult because it is a moving target. The funded enrollment Cap is adjusted as the deficit factor and growth factors are adjusted. The Cap calculation changes with each apportionment certification.

FULL-TIME EQUIVALENT STUDENTS—FUNDED VS UNFUNDED

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	18,129	9.64%	18,129	R -7.26%		0.00%
2017-18**	18,129	19,200	5.58%	19,200	R 5.58%		0.00%

*Based on 2016-17 Final CCFS-320 Annual Attendance Report

**Based on 2017-18 Target FTES

BUDGET STABILITY AND RESTORATION

Budget Stability is a mechanism that provides for a district's decline in FTES. Under California Code Regulations Section 58776, during the initial year of a decline in FTES, community college districts are eligible to receive "stability" funding in an amount equal to the revenue loss associated with a decline in FTES for that year. If a district declined from the base FTES, the funds corresponding to that decline will be deducted from the Base Revenue in the current year. However, stability funds are provided so that the final result is to spread any loss from the decline in equal installments over a three year period. Restoration allows a district to restore FTES and earn any reductions in apportionments during the three years following the initial year of decline (Education Code Section 84750.5).

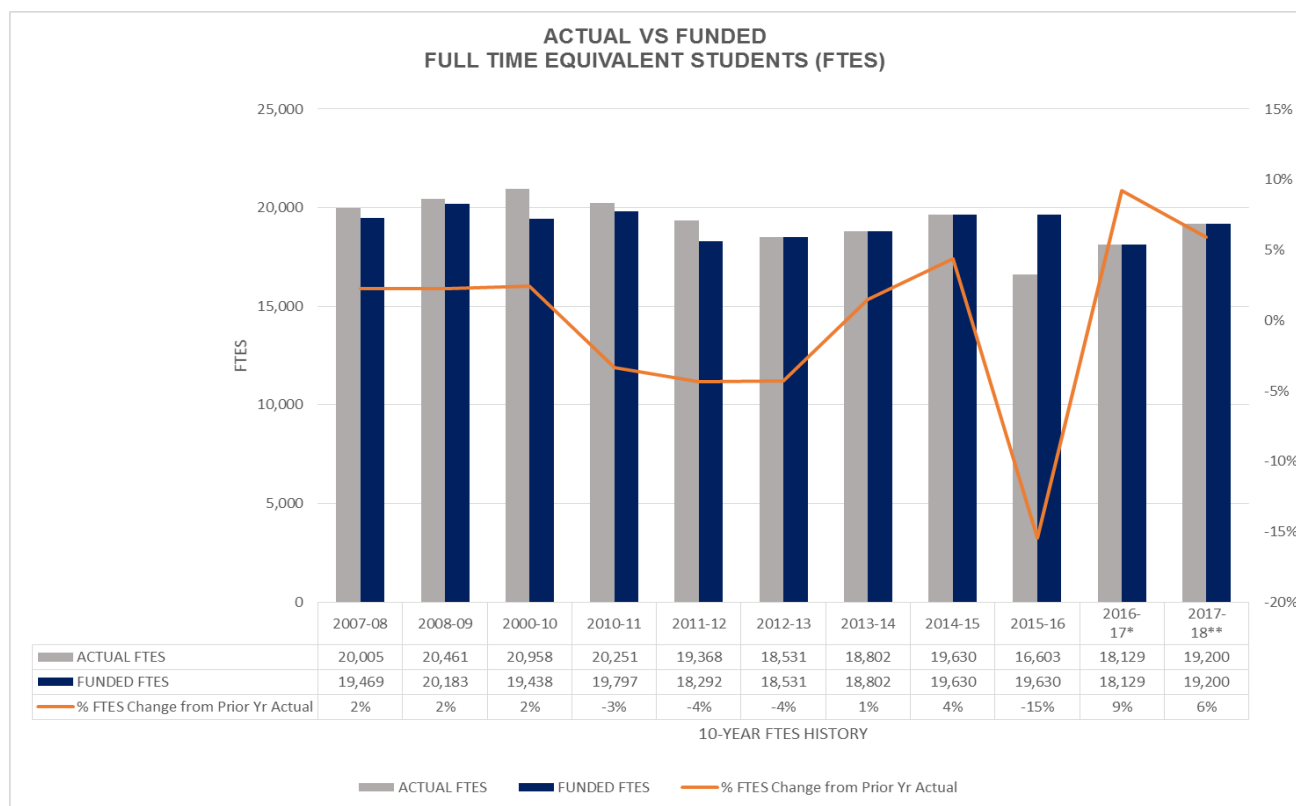
Stabilization/Restoration Period: FY 2016-17 to FY 2018-19

Palomar College entered into its first year of stabilization period in 2015-16. For fiscal year 2015-16, the District received stability funding in an amount equal to the revenue loss associated with the decline in FTES for that year as compared to the prior fiscal year. The District is currently studying its enrollment forecast and steps to maintain and grow enrollment to minimize reductions in operating revenues. There is no stability funding budgeted for fiscal year 2017-18. Restoration funding will be based on Actual FTES that will be generated during the fiscal year, funded at the District's marginal funding rate.

(S) SB 361 legislation provides for a "hold harmless" in the initial year of FTES decline, during which the District received "Stability Funding" 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, from **FY 2016-17 through FY 2018-19** and receive full funding for the Actual FTES generated (Education Code Section 84750.5).

WORKLOAD MEASURE: FTES SERVED AND FTES PROJECTED



*Based on 2016-17 Final CCFS-320 Annual Attendance Report

**Based on 2017-18 Target FTES

Source: CCFS-320 Annual Report

The formula for FTES is expressed by the equation below:

$$\text{FTES} = \text{Census enrollment} \times \text{Weekly Student Contact Hours (WSCH)} \times \text{Term Length Multiplier} / 525$$

PRODUCTIVITY RATES (INSTITUTIONAL EFFICIENCY)

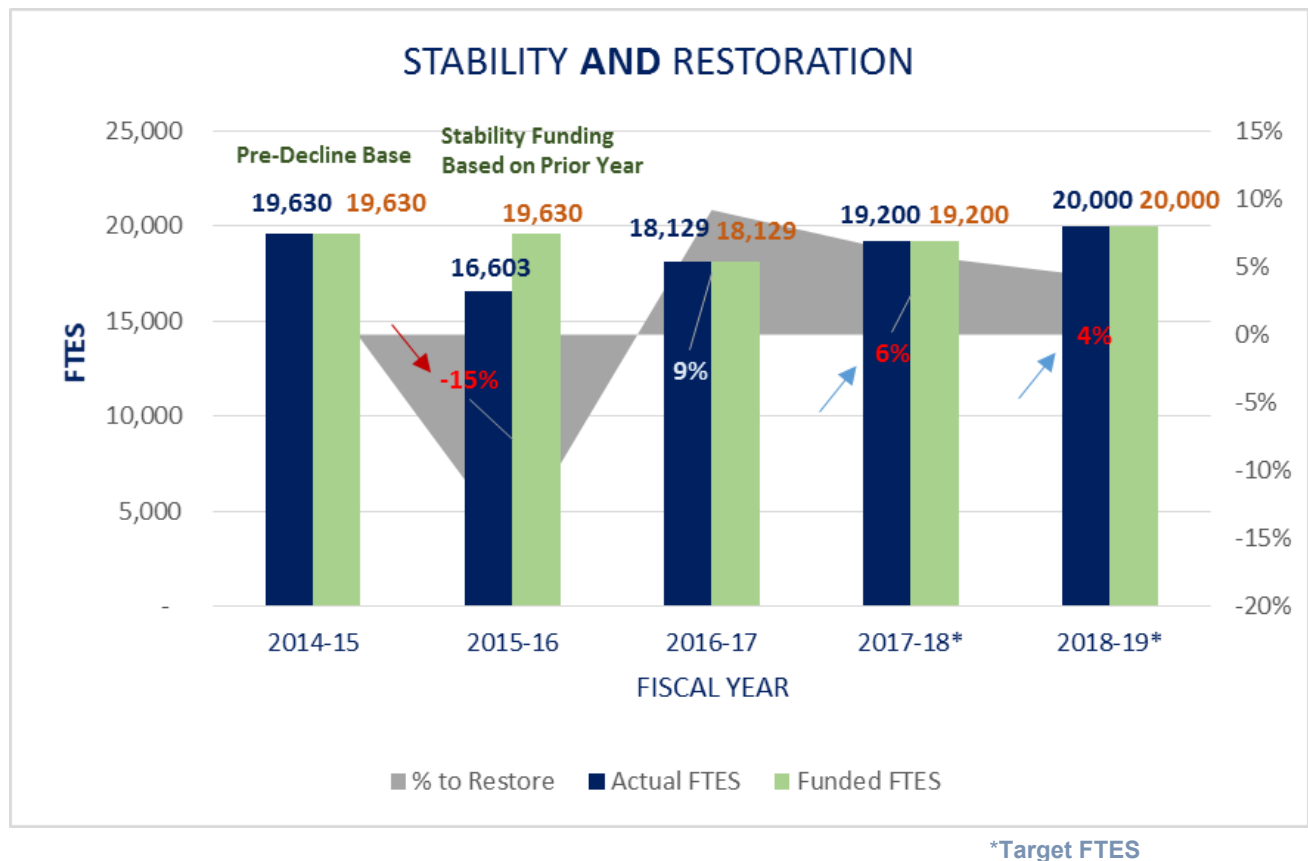
The District's largest expenses component is for instruction. Small changes to the average class size can result in large changes to the total District expense. The District needs to strengthen its ability to track and monitor the student/faculty ratio to enhance its ability to manage this core expense component.

The student/faculty ratio is measured in Weekly Student Contact Hours per Full-Time Equivalent (FTE) faculty (WSCH per FTE). As the ratio goes up, the relative expenses go down. Full Time Enrollment Faculty (FTEF) is a conceptual measure of faculty workload, calculated at:

FTEF = WSCH/Contact teaching load of the discipline, where WSCH = standard course hours.

Institutional Efficiency (WSCH/FTEF) or "Productivity" is a proxy for revenue generated by the class.

FTEF is a proxy for institutional cost. The ratio, WSCH/FTEF could be interpreted in terms of cost-efficiency or instructional quality. With certain exceptions, 525 is considered the benchmark on which productivity is based. If a program is at or above 525, it is considered productive. The lower the productivity ratio, the more costly it is to teach a course. In fiscal year 2016-17, WSCH per FTE was 469. There are a number of reasons that could result in lower WSCH per FTE, including demographic changes, scheduling issues, student demand, and facility utilization.



District was on a “Summer Shift” (Borrowing) trend, followed by Budget Stability cycle:

FY 2014-15 — Based on the FTES shortfall, District borrowed FTES from Summer 2015 to meet target and generate additional one-time revenue that guaranteed Stability Funding the following year

FY 2015-16 —District received \$14M of Stability Funding for 19,630 FTES regardless of the actual FTES achieved; Actual FTES reported was 16,603

FY 2016-17 —District restored 1,526 FTES without borrowing FTES and earned 18,129 FTES; No stability funding was provided this year

FY 2017-18 —District’s Target FTES is 19,200; Funding for 1,071 FTES will be restored if Target FTES is achieved; No stability funding will be provided this year

The 2017-18 Budget assumes that the District will restore 1,071 FTES to receive full funding available from the State. Restored FTES account for over \$5.2 M of the revenue budget.

Certain current year apportionments from the State are based on financial and statistical information from the previous year. Any corrections due to recalculation of the apportionment are made in February of the subsequent year, and are recorded in the District’s financial records when received. When known and measurable, these recalculations are accrued in the year in which the FTES are generated.

EFFORTS TO INCREASE ENROLLMENT

As noted earlier, the FY 2017-18 Adopted Budget is based on Palomar College's goal of achieving its target 19,200 FTES. Growing year-over-year FTES is a major goal.

The 2017-18 "**Better Together**" theme centers on investing in FTES growth, especially in those areas that will support the student experience leading to student success and in meeting the District's enrollment target. The College has embarked on major marketing and outreach activities to increase enrollments to address the needs of the northern San Diego County.

The District has established a Strategic Enrollment Management team that will focus upon improvements in maximizing class size efficiency, assessing scheduling practices, maximizing use of facilities, and linking enrollment management with the Resource Allocation processes.

Additionally, the College has been promoting partnerships with local businesses, high schools, and other educational communities. Some of the major initiatives in the past year include dual and concurrent high school enrollment programs, Career Technical Education (CTE) programs, the Palomar Promise, high school academies, and partnerships with the California State University San Marcos and other four-year degree granting institutions.

The College's goal is the full integration of Enrollment Management with Resource Allocation and the Strategic Plan of the Educational Master Plan. The Strategic Plan is a three-year plan that moves operational plans and budgets towards achieving the College mission, goals, and objectives.



OTHER REVENUES

The second category of District revenue, miscellaneous income, constitutes on average 10% of the District's operating budget. This includes:

STATE LOTTERY —2%

Approved by voters in November 1984, lottery games began in October 1985. Of the total lottery revenues generated, a minimum of 34% must be distributed to public schools and colleges for "education of pupils." The California State Lottery Commission (CSLC) is projecting sales of \$6.75 billion for fiscal year 2017-18. This level of sales should result in \$1.53 billion in revenues for education. Based on these projections, it is estimated in 2017-18 that the CSLC will provide \$194 per FTES (\$146 per FTES in unrestricted lottery revenues and \$48 per FTES in Proposition 20 lottery revenues). A restriction was legislated requiring the Proposition 20 lottery revenues to be allocated only for direct instructional supplies and materials.

NON-RESIDENT TUITION—2%

A student who is not a resident of California is required, under the uniform student residency requirements to pay a tuition fee as prescribed by the Education Code section 76140. Palomar College charges a non-resident fee that is equal to the yearly Statewide average non-resident tuition of \$234 per semester unit. The District receives 100% of this tuition, as it receives no apportionment support from the State for these students. The entire student population benefits from non-resident tuition to the extent that related expenses are less than the non-resident fees. The Budget reflects the District's receiving approximately 2% of its operating revenues from non-resident fees, an amount similar to last year's actual.

OTHER LOCAL AND MISCELLANEOUS REVENUES—5%

The District projects revenues from other local and miscellaneous sources including interest from the County Treasury, student insurance payments, sales and commissions, facilities rentals and leases, instructional materials fees, other course-related fees, transcript income, and transfer activities from other funds.

APPRENTICESHIP— 1%

As part of the State's strategy to create 'one-million more middle-skilled workers', California's budget expands funding for apprenticeship training opportunities. The apprenticeship program is budgeted at the amount certified with the Advance Apportionment from the Chancellor's Office for 2017-18.

DISTRICT FINANCIAL PLANNING PHILOSOPHY AND PRACTICES

- The Annual Budget is built to support the District's Mission and Educational Master Plan
- Our comprehensive Educational Master Plan reflects the shared vision of faculty, staff, students, and members of the community
- The Strategic Plan 2019 established the goals and objectives of the College and is fully integrated into budget development and resource allocation processes. The Strategic Planning Council is Palomar College's recognized participatory governance body
- The District's budget development and management process exhibits the following principles:
 - Reasonable and conservative budget assumptions, including multi-year projections, used when projecting income and expenditures
 - Transparent budgeting process linked to Enrollment Management that maximizes educational opportunities for students
 - Reserves for Contingency maintained much higher than the minimum Board-required level of 7%
 - Expenditure savings and operational efficiencies are incorporated into the budget where possible
 - Budget is balanced, with revenues equaled to expenditures, as required by law
- The District management team has implemented fiscal policies that promote fiscal strength and stability as well as ensure compliance with State and federal regulations
- The books and records of the District are maintained in accordance to the legal requirements of the Education Code § 70901, Title 5 § 59011 of the California Code of Regulations (CCR), and the Generally Accepted Accounting Principles (GAAP) for State and local governments, as determined by the Governmental Accounting Standards Board (GASB). Each community college district is mandated to adhere to the California Community Colleges Chancellor's Office Budget and Accounting Manual, distributed as part of the Board of Governor's responsibility to define, establish and maintain the budgeting and accounting structure and procedures for California community colleges
- The Vice President of Finance and Administrative Services and Director of Fiscal Services provide regular reports to the Governing Board and the Independent Citizens' Bond Oversight Committee of the Measure M-Proposition 39 General Obligation Bonds showing the financial and budgetary conditions of the District
- Quarterly Financial Status Reports and Annual Financial and Budget Reports are submitted to the State Chancellor's Office and made available to the Governing Board, Independent Citizens' Oversight Committee (Bond Program), and the general public
- The CCFS-311 Annual Financial and Budget Reports, the Comprehensive Annual Financial Reports, and the Measure M –Proposition 39 General Obligation Bonds Performance and Financial Audit Reports are accessible from the Fiscal Services website at <https://www2.palomar.edu/pages/fiscalservices/>

PALOMAR COLLEGE FUND STRUCTURE

FUND ACCOUNTING

The District's financial accounting system is organized and operated on a fund basis to segregate and control varied sources of revenues and to ensure that they are used for their intended purposes. Each fund is considered a fiscal accounting entity with a self-balancing set of accounts. Revenues are classified by source (i.e. Federal, State, Local), and Expenditures are classified by object (i.e. Academic Salaries, Classified Salaries, Benefits, Supplies, Other Operating, and Capital Outlay accounts) and by activity (i.e. Instructional program, Non-Instructional Program). The District's Chart of Accounts can be accessed from the Fiscal Services website at: <https://www2.palomar.edu/pages/fiscalservices/>. A series of chart field combinations (or budget strings) is used to properly account for individual transactions in the District's PeopleSoft Financials system. A budget string includes the following components:

6-digit	2-digit	6-digit	5-digit	2-digit	7-digit
ACCOUNT	FUND	DEPT	PROGRAM	CLASS	PROJECT

PALOMAR COLLEGE FUND STRUCTURE

Governmental	Proprietary	Fiduciary
<ul style="list-style-type: none"> • GENERAL FUND <ul style="list-style-type: none"> • Unrestricted (Operating Fund) • Restricted • DEBT SERVICE FUNDS <ul style="list-style-type: none"> • Bond Interest and Redemption Fund Series A • Bond Interest and Redemption Fund Series B • Bond Interest and Redemption Fund Series C • SPECIAL REVENUE FUND <ul style="list-style-type: none"> • Child Development Fund • CAPITAL PROJECTS FUNDS <ul style="list-style-type: none"> • Capital Outlay Projects Fund • Prop M General Obligations Bond Construction Fund • Energy Conservation Projects Fund 	<ul style="list-style-type: none"> • INTERNAL SERVICES <ul style="list-style-type: none"> • Other Post-Employment Benefits Fund 	<ul style="list-style-type: none"> • TRUST FUNDS <ul style="list-style-type: none"> • Associated Students Trust Fund • Student Representation Fee Fund • Student Center Body Fee Fund • Student Financial Aid Trust Fund • Scholarship and Loan Trust Fund

In Governmental Funds and Expendable Trust Funds, revenues are recorded when they are earned, measurable, and available to pay liabilities of the current period – modified accrual basis of accounting. In Proprietary Funds and Nonexpendable Trust Funds, revenues are recognized when they are earned, regardless of the timing of related cash flows – full accrual basis of accounting. Receivables are accrued for amounts that satisfy the applicable definition of revenue but are not received at the close of the accounting period. Amounts that are received that do not meet the definition of revenue (i.e., they are not earned) must be recorded as deferred revenues. One notable exception to the rules for recognition of revenue is the treatment of enrollment fees charged for instructional periods after the close of the Spring term. Such fees must be recorded as deferred revenue, regardless of whether they are earned by the end of the fiscal year.

BASIS OF ACCOUNTING AND REPORTING

As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund. By regulation (CCR § 58300), all districts must submit financial reports and annual budgets to the State's Chancellor's Office. To facilitate compliance with this requirement, the Budget and Accounting Manual outlines the uniform fund structure, revenue and expenditure classifications, and accounting procedures to be followed by community colleges.

EXCERPTS FROM THE BUDGET AND ACCOUNTING MANUAL (2012 Edition):

Government versus Private Accounting: Measurement Focus and Basis of Accounting

"Governmental accounting is founded upon the same basic concepts and conventions that underlie the accounting discipline as a whole. However, governmental accounting tends to focus on the uses of resources to attain the institution's objectives, rather than upon profits or losses. In general, in a private enterprise, products or services are sold directly to consumers who pay at least the cost of producing the products or providing the services. In contrast, the primary services provided by community colleges (instruction, community service, guidance and counseling, etc.) are paid for from a variety of revenue sources, most of which are not direct beneficiaries of the services.

The nonprofit nature of community colleges and the unique flow of revenue results in the use of the flow of current financial resources measurement focus used by other governmental entities. This measurement focus is intended to answer the question "Are there more or less resources that can be spent in the near future as a result of events and transactions of the period?" To better answer this question, the modified accrual basis of accounting is used. Under the modified accrual basis, revenues are recognized only when they are earned, measurable, and available.

Measurable is interpreted as the ability to provide a reasonable estimate of actual cash flow. Revenues are available if collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources." (p. 1-6, Budget and Accounting Manual, California Community Colleges, 2012 Edition)

Annual Financial Report and Audit

"The annual financial report of the district is the vehicle for summarizing and communicating the results of budgetary decisions and transactions. The Annual Financial and Budget Report (CCFS -311) of each district contains, as specified by the Chancellor's Office, a statement of the actual revenues and expenditures for the fiscal year just completed, plus the estimated revenue and proposed expenditures for the succeeding fiscal year (CCR §58303).

An annual financial and compliance external audit, required by Education Code Section 84040, is the final examination of the annual financial statements' fairness and reliability. The audit must be conducted by certified public accountants licensed by the State Board of Accountancy. In the event the governing board of a community college district fails to provide for an audit, the Board of Governors shall provide for such audit, and if the Board of Governors fails or is unable to make satisfactory arrangement for such an audit, the Department of Finance shall make arrangements for the audit. The cost of any audit described above shall be paid from district funds. The annual financial statements are the responsibility of the district. Audit adjustments must be recorded in the district's accounting system to ensure the accuracy and consistency of financial reports.

The annual financial statements and supplemental information are prepared in accordance with GASB Statements No. 34, Basic Financial Statements – and Management Discussions and Analysis – for State and Local governments and 35, Basic Financial Statements Management Discussion and Analysis-for Public Colleges and Universities. The use of GASB 35 which follows the Business Type Activity (BTA) Model was recommended by the California Community Colleges Chancellor's Office in consultation with Fiscal Standards and Accountability Committee. The use of this model provides for consistent and comparable reporting for all districts within the system.

It is important to understand the distinct purpose and use of the two primary financial reports for all districts, the CCFS 311 and the Annual Audited Financial Statements. The entity-wide financial statements, prepared in accordance with GASB 35, are presented using the economic resources measurement focus and the full accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when an obligation has been incurred. All significant interfund transactions are eliminated. This financial statement and supplemental information with the independent auditor's report is the primary document for external reporting and evaluation of a district's financial condition. The report is also prepared in conformance with the requirements of the OMB Circular A-133 and Single Audit Act. In addition to other uses, it is included in the continuing disclosure requirements for long-term debt issuance. The report is distributed to several agencies including the following: the Federal Audit Clearinghouse, the California Department of Finance, and the California Department of Education.

The CCFS 311's use is primarily as an "internal" financial report for use within the System for comparing financial results across California Community College Districts. It is the primary financial report used by the Chancellor's Office for evaluating the financial condition of districts. The CCFS 311 is prepared using the modified accrual basis. Each fund of the district is reported distinctly. Districts generally record financial transactions throughout the year using the fund structure and modified accrual basis which allows for a fairly simple process of reporting year-end results on the CCFS 311. By contrast, the entity-wide financial statements require additional entries to bring to the full accrual basis and present the entity-wide financial results." (p. 1-8, Budget and Accounting Manual, California Community Colleges, 2012 Edition)

Capital Assets

Capital assets, which include site and site improvements, buildings, equipment and infrastructure assets (e.g. roads, parking lots, sidewalks, and similar items) are defined by the District as assets with an initial cost of \$5,000 or more and an estimated useful life in excess of one year. Assets that do not meet the capitalization threshold of \$5,000 are expensed as incurred. Major outlays for capital assets and improvements are capitalized as projects are constructed.

FUNDS AT PALOMAR COLLEGE

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. (Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12 Restricted)</p>
11	<p>The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted.</p> <p>Fund 11 UNRESTRICTED (DISTRICT OPERATING BUDGET) is used to account for resources available for the general purposes of the District’s operation and support of its educational program.</p> <p>Fund 11 DESIGNATED is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, SPPF allocations, etc.</p>
12	<p>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.</p>
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 taxes 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 taxes levied for 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 taxes levied for the payment of Prop M General Obligation Bond principal and interest.</p>
25	<p>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES D</p> <p>The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.</p>
29	<p>DEBT SERVICE FUND</p> <p>The debt service fund is the fund used to account for the accumulation of resources for the debt service payment of Lease Revenue Bonds or other types of general long-term debt principal and interest.</p>
33	<p>CHILD DEVELOPMENT FUND</p> <p>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.</p>

FUNDS AT PALOMAR COLLEGE

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 used to account for 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.
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.

DISTRICT'S OPERATING FUND

FUND 11—GENERAL FUND UNRESTRICTED CONSOLIDATED FUND SCHEDULE

Revenues, Expenditures, and General Fund Balance	Audited Actuals				Unaudited Actuals	Adopted Budget
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues						
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	28,782,892	34,451,365	34,231,596	38,668,365	27,307,905	29,858,771
Local	67,040,373	67,747,570	72,437,825	79,397,334	87,039,957	88,355,020
Other Sources	1,104,260	737,927	1,248,415	763,000	10,367,225	4,247,145
Total Revenues	96,927,525	102,936,862	107,917,836	118,828,699	124,715,087	122,460,936
Expenditures						
Academic Salaries	42,208,254	45,436,547	45,803,251	44,629,218	47,760,159	50,346,023
Classified Salaries	22,265,775	22,474,073	23,303,344	21,985,290	25,331,097	24,629,493
Employee Benefits	24,020,963	24,120,911	23,883,303	28,103,351	31,931,964	31,928,346
Supplies & Materials	938,730	999,230	919,039	960,037	892,233	1,146,708
Other Operating Expenses	7,514,978	8,028,199	8,639,886	8,823,796	11,172,082	10,252,253
Capital Outlay	554,387	125,348	379,622	459,577	31,942	442,628
Other Outgo (net)	4,260,998	4,851,699	5,455,603	5,420,650	7,594,375	7,182,109
Total Expenditures	101,764,085	106,036,008	108,384,048	110,381,919	124,713,851	125,927,560
Change in Fund Balance	(4,836,560)	(3,099,146)	(466,212)	8,446,780	1,236	(3,466,624)
Prior Year Adjustment			3,323,561			
Net Change in Fund Balance	(4,836,560)	(3,099,146)	2,857,349	8,446,780	1,236	(3,466,624)
Beginning Fund Balance	18,484,120	13,647,560	10,548,414	13,405,764	21,852,544	21,853,780
Ending Fund Balance	13,647,560	10,548,414	13,405,764	21,852,544	21,853,780	18,387,156
Ending Fund Balance as % of Expenditure	13.41%	9.95%	12.37%	19.80%	17.52%	14.60%

FY 2016-17 UNAUDITED ACTUAL ENDING FUND BALANCE NOTES

State Apportionment "Total Computational Revenue" of \$98,709,826 included \$7,578,779 in stability restoration. The District earned 18,129 FTES as of the Annual CCFS-320 Enrollment Report. Restoration funds were calculated based at 1,514 FTES earned. No stability adjustment and Statewide inflation adjustment (COLA) were provided this year. The State provides that each District retains 2% of the student enrollment fees received as an offset towards the administrative cost of charging and collecting enrollment fees. Nonresident students were charged at \$211 per credit unit enrolled. The Unrestricted State Lottery revenues allocated through the third quarter was \$122 per FTES and the fourth quarter was accrued at \$21 per FTES. Inter-fund transfers included \$4,229,796 to Fund 69 for OPEB Retiree Benefits Liability based on Actuarial Report issued August 2016, \$30,000 to Fund 71 for the Associated Student Government, and \$480,450 to Fund 73 for Student Body Certificate of Participation (COP) Lease Revenue Bond debt service payment.

FY 2017-18 ADOPTED BUDGET NOTES

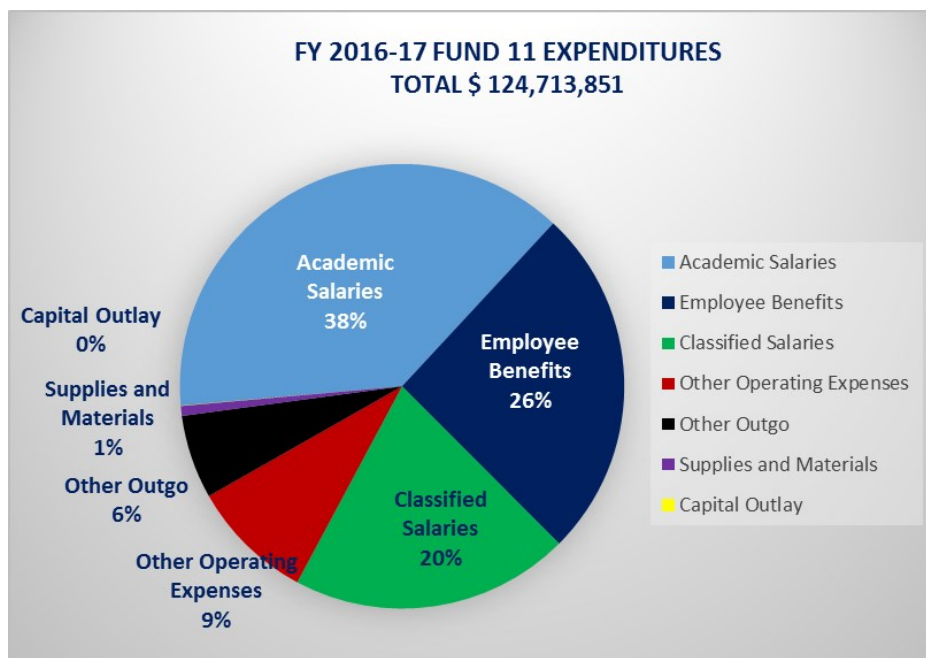
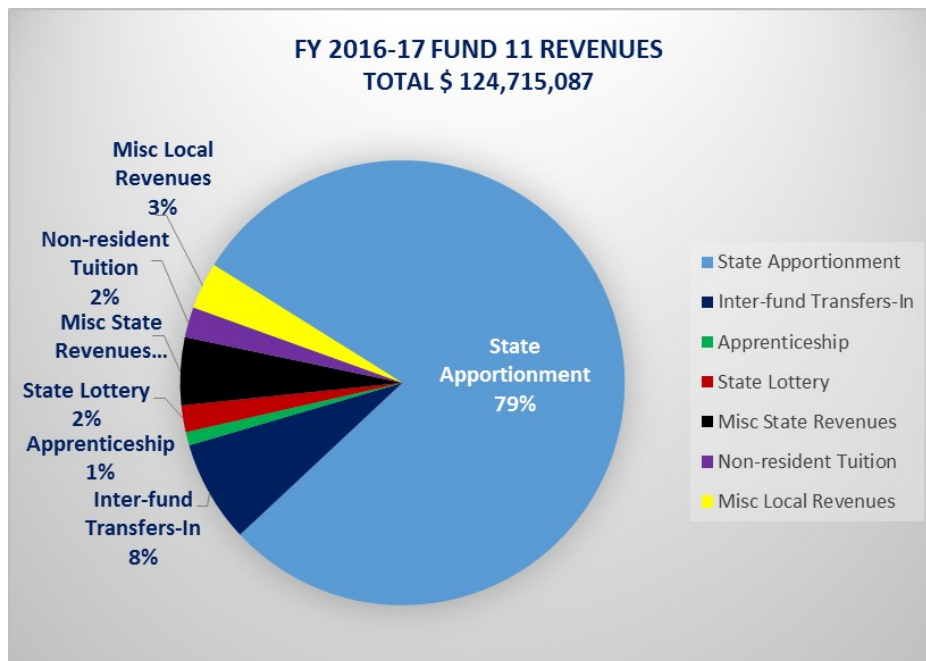
State Apportionment "Total Computational Revenue" of \$108,342,501 includes \$5,249,903 in stability restoration funding, based on the District reaching the Target FTES of 19,200. Effective Fall 2017, the Nonresident fee increases to \$234 per credit unit consistent with State-wide average cost as approved by the Governing Board in January 2017. The California State Lottery Commission (CSLC) is predicting sales of \$6.75 billion for fiscal year 2017-18. Based on these projections, CSLC estimates providing lottery revenues at \$146 per FTES in unrestricted revenues. Inter-fund transfers include \$3,808,898 to Fund 69 for OPEB Retiree Benefits Liability, \$30,000 to Fund 71 for the Associated Student Government, and \$491,800 to Fund 29 for debt services obligation. Fund Balance for FY 2017-18 includes the required 7% Governing Board Reserve of \$8,814,929, Other Reserves of \$2,569,799 and Designated Contingency Reserves of \$5,463,900. The Cost-of-Living Adjustment (COLA) of 1.56% equaling \$1,538,528 is passed through to the expense side of the budget as a separate line item.

DISTRICT'S OPERATING FUND

FY 2016-17 FUND 11—GENERAL FUND UNRESTRICTED

ACTUALS

The charts below show the Fund 11 General Fund Unrestricted Revenues and Expenditures for FY 2016-17. Revenues are classified by source and expenditures are categorized by major object of expenditure, i.e. Academic Salaries, Classified Salaries, Benefits, Supplies and Materials, Other Operating Expenses, Capital Outlay, and Other Outgo. The State General Fund Apportionment accounted for 79% of revenues received. About 84% of the General Fund Unrestricted budget went towards salaries and benefits.



THE 2017-18 ADOPTED BUDGET

SECTION IV



FY 2017-18 ADOPTED BUDGET EXECUTIVE SUMMARY

FY 2017-18 ADOPTED BUDGET

DISTRICT EXECUTIVE SUMMARY

The Palomar Community College District's FY 2017-18 Adopted Budget of \$624,531,153 for all funds reflects the following major budgets:

FUND		2017-18 TENTATIVE BUDGET	2017-18 ADOPTED BUDGET	VARIANCE
GENERAL FUND				
11	General Fund - Unrestricted and Designated	142,695,115	144,314,716	1%
12	General Fund - Restricted	28,937,412	47,503,992	64%
10	GENERAL FUND TOTAL	171,632,527	191,818,708	
OTHER FUNDS				
22	Prop M Series A Bond Interest and Redemption Fund	16,158,164	17,098,373	6%
23	Prop M Series B Bond Interest and Redemption Fund	9,125,573	9,776,737	7%
24	Prop M Series C Bond Interest and Redemption Fund	20,543,547	21,194,873	3%
25	Prop M Series D Bond Interest and Redemption Fund	14,175,217	14,199,234	0%
29	Debt Service Fund	696,650	696,650	0%
33	Child Development Fund	1,782,561	2,074,848	16%
41	Capital Outlay Fund	17,702,578	19,544,040	10%
42	Prop M Bond Construction Fund	321,947,861	303,132,243	-6%
43	Energy Conservation Construction Fund	1,602,326	1,592,977	-1%
69	Other Post Employment Benefits (OPEB) Fund	20,196,130	22,128,504	10%
71	Associated Student Government Fund	199,312	187,086	-6%
72	Student Representation Fee Fund	365,585	359,338	-2%
73	Student Body Center Fund	372,936	372,984	0%
74	Student Financial Aid Trust Fund	19,519,818	18,427,766	-6%
75	Scholarships and Loans Trust Fund	1,875,921	1,926,792	3%
	OTHER FUNDS TOTAL	446,264,179	432,712,445	
TOTAL FUNDS		617,896,706	624,531,153	

PALOMAR COMMUNITY COLLEGE DISTRICT
FY 2017-18 ADOPTED BUDGET CONSOLIDATED SCHEDULE

2017-18 Adopted Budget		Unrestricted Subfund 11	Designated Subfund 11	Subtotal Unrestricted Fund 11	Restricted Fund 12	Total General Fund 10	Bond Series A Debt Service 22	Bond Series B Debt Service 23	Bond Series C Debt Service 24	Bond Series D Debt Service 25	Lease Rev Debt Service 29	Child Dev Fund 33	Capital Outlay Project Fund 41	Prop M Bond Fund 42	Energy Consvrtn 43	OPEB Fund 69	ASG Fund 71	Student Rep Fee 72	Student Body Ctr 73	Student Fin Aid 74	Scholarship & Loan 75	Total 2017-18 Adopted Budget
Beginning Balance																						
819999	Federal	-	-	-	158,749	158,749	-	-	-	-	-	-	-	-	-	-	-	-	-	3,786	-	162,535
869999	State	-	655,783	655,783	3,501,770	4,157,553	-	-	-	-	-	21,120	3,042,978	-	-	-	-	-	-	-	-	7,221,651
889999	Local	17,254,676	3,943,321	21,197,997	2,693,692	23,891,689	4,698,373	5,037,177	14,344,873	11,299,234	-	461,167	13,809,317	301,632,243	1,592,977	14,243,211	143,186	310,011	146,771	-	1,227,112	392,837,341
Total Beginning Balance		17,254,676	4,599,104	21,853,780	6,354,211	28,207,991	4,698,373	5,037,177	14,344,873	11,299,234	-	482,287	16,852,295	301,632,243	1,592,977	14,243,211	143,186	310,011	146,771	3,786	1,227,112	400,221,527
Revenues																						-
81's	Federal				9,282,301		-	-	-	-	-	48,000	-	-	-	-	-	-	-	16,991,920	-	17,039,920
86's	State	13,093,792	16,764,979	29,858,771	23,768,190	53,626,961	-	-	-	-	-	607,661	621,823	-	-	-	-	-	-	1,431,670	-	56,288,115
88's	Local	87,723,082	631,938	88,355,020	6,418,863	94,773,883	12,400,000	4,739,560	6,850,000	2,900,000	-	936,900	576,500	1,500,000	-	4,076,395	9,900	49,327	226,213	390	699,680	129,738,748
89's	Other Sources	2,959,145	1,288,000	4,247,145	1,680,427	5,927,572	-	-	-	-	696,650	-	1,493,422	-	-	3,808,898	34,000	-	-	-	-	11,960,542
Total Revenues		103,776,019	18,684,917	122,460,936	41,149,781	163,610,717	12,400,000	4,739,560	6,850,000	2,900,000	696,650	1,592,561	2,691,745	1,500,000	-	7,885,293	43,900	49,327	226,213	18,423,980	699,680	224,309,626
																						-
Total Revenue Budget		121,030,695	23,284,021	144,314,716	47,503,992	191,818,708	17,098,373	9,776,737	21,194,873	14,199,234	696,650	2,074,848	19,544,040	303,132,243	1,592,977	22,128,504	187,086	359,338	372,984	18,427,766	1,926,792	624,531,153
Expenses																						-
10's	Academic Salaries	36,376,750	13,969,273	50,346,023	3,219,042	53,565,065	-	-	-	-	-	871,999	-	-	-	-	-	-	-	-	-	54,437,064
20's	Classified Salaries	24,435,567	193,926	24,629,493	9,625,374	34,254,867	-	-	-	-	-	191,000	-	396,111	-	-	4,000	-	-	-	-	34,845,978
30's	Benefits	31,841,255	87,091	31,928,346	5,859,550	37,787,896	-	-	-	-	-	405,868	-	219,990	-	5,845,191	-	-	-	-	-	44,258,945
40's	Supplies	688,895	457,813	1,146,708	1,929,361	3,076,069	-	-	-	-	-	62,704	5,757	-	-	-	112,012	5,000	5,000	3,286	-	3,269,828
50's	Other Operating	7,226,230	3,026,023	10,252,253	8,970,414	19,222,667	6,000	4,500	3,000	3,000	-	23,460	1,509,204	-	200,000	-	71,074	59,000	12,000	390	-	21,114,295
60's	Capital Outlay	356,633	85,995	442,628	4,227,597	4,670,225	-	-	-	-	-	2,040	1,605,426	302,516,142	-	-	-	-	26,000	-	-	308,819,833
	Expenses 1000's-6000's	100,925,330	17,820,121	118,745,451	33,831,338	152,576,789	6,000	4,500	3,000	3,000	-	1,557,071	3,120,387	303,132,243	200,000	5,845,191	187,086	64,000	43,000	3,676	-	466,745,943
70's	Transfers and Outgo	7,182,109		7,182,109	1,738,534	8,920,643	13,485,900	4,929,612	16,753,275	4,743,454	696,650	-	4,452,567	-	-	-	-	-	204,850	18,424,090	1,926,792	74,537,833
Total Expenditures		108,107,439	17,820,121	125,927,560	35,569,872	161,497,432	13,491,900	4,934,112	16,756,275	4,746,454	696,650	1,557,071	7,572,954	303,132,243	200,000	5,845,191	187,086	64,000	247,850	18,427,766	1,926,792	541,283,776
																						-
Total Reserves/Fund Balance		12,923,256	5,463,900	18,387,156	11,934,120	30,321,276	3,606,473	4,842,625	4,438,598	9,452,780	-	517,777	11,971,086	-	1,392,977	16,283,313	-	295,338	125,134	-	-	83,247,377
																						-
Total Expenditure Budget		121,030,695	23,284,021	144,314,716	47,503,992	191,818,708	17,098,373	9,776,737	21,194,873	14,199,234	696,650	2,074,848	19,544,040	303,132,243	1,592,977	22,128,504	187,086	359,338	372,984	18,427,766	1,926,792	624,531,153

FY 2017-18 GENERAL FUND BUDGET OVERVIEW

The 2017-18 General Fund Adopted Budget is \$191,818,708, 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 of \$144,314,716 represents 23% of the Total Adopted Budget for all funds. The other funds are for restricted purposes as prescribed by law, or directed by District policy. 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.

GENERAL FUND UNRESTRICTED REVENUE ASSUMPTIONS

- Revenues are budgeted at the amount certified with the Advance Apportionment from the Chancellor's Office amended to Target FTES of 19,200. Revenues are developed from the Total Computational Revenue (Base Revenue), which are last year's final revenues. To this Base Revenue are added the Cost-of Living Adjustment (COLA), any estimated stability restoration funding, and any increase in base funding. The District's Base Revenue includes \$91M for the 18,111 FTES earned at P2 Second Principal Apportionment, \$5.5M estimated restoration funding that would be available if Target FTES of 19,200 is achieved, \$1.5M for Cost-of-Living Adjustment (COLA) of 1.56%, and \$2.9M of Base funding increase provided by the State. COLA is also funded for categorical programs at 1.56%. The principal funding sources of the Total Computational Revenue include:

Property Taxes	75,312,142
Enrollment Fees	9,030,940
Education Protection Account	13,870,773
State General Apportionment	10,128,646
Total Computational Revenue	108,342,501

- In compliance with Education Code Section 76140, the District Governing Board approved the Nonresident Tuition Fee for the fiscal year in January 2017. Effective Fall 2017, the Nonresident Tuition fee increases to \$234 per credit unit consistent with the State-wide average expense of education of \$234 per semester unit for a 30-unit semester term academic year. District estimates Non-resident tuition fee revenues of \$2.9M.
- The California State Lottery Commission (CSLC) is predicting sales of \$6.75 billion for fiscal year 2017-18. Based on these projections, CSLC estimates providing lottery revenues at \$146 per FTES in unrestricted revenues. District estimates \$2.6M of State Lottery proceeds.
- \$1.2M for the Apprenticeship program
- \$50K for the Equal Employment Opportunity Multiple Method Allocation program
- \$537K for State Mandated Cost at \$28 per FTES
- \$300K for interest from the County Treasury. The interest budget has been increased over last year to reflect a slight increase.

FY 2017-18 GENERAL FUND BUDGET OVERVIEW

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 <i>Stability</i>	*\$104,908,465	\$0	\$104,908,465	19,630	16,603
2016-17 <i>Restoration Yr1</i>	**\$98,709,826	\$0	\$98,709,826	18,111	18,111
2017-18 <i>Restoration Yr2</i>	***\$108,342,501	\$1,631,675	***\$106,710,826	19,200	TBD

*Based on Recalculation by the California Chancellor's Office (Stabilization - includes \$14 mil stability funding), June 2017 Revision

**Based on P-2 CCFS 320 by the California Chancellor's Office (Restoration - includes \$8 mil for 1,508 restored FTES)

***Based on the 2017 Enacted Budget, Advance Principal Apportionment (Amended to 19,200 FTES)

2017-18 ADOPTED 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 2017-18 Adopted Budget as compared to the 2017-18 Tentative Budget:

Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget
Apportionment	107,280,483	108,342,501
State Mandated Costs	537,600	537,600
Apprenticeship	1,201,652	1,240,810
Non-resident Tuition	2,900,000	2,950,000
Lottery	2,608,341	2,644,206
Contract Services	525,000	525,000
Inter-fund Transfer In	3,622,145	2,959,145
Other	2,668,571	3,261,674
Current Year Revenue	121,343,792	122,460,936
Beginning Balance	21,351,323	21,853,780
Total Revenue + Beginning Balance	142,695,115	144,314,716

FY 2017-18 GENERAL FUND BUDGET OVERVIEW

GENERAL FUND UNRESTRICTED 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. The expenditure budget reflects the current salary schedule, current staffing, planned vacancies and leaves, expected adjustment to fixed and discretionary costs, and enrollment at the base level.

There are two categories of expenditures that are paid from the unrestricted general fund:

NONDISCRETIONARY BUDGETS: These are the District's most basic required costs. The District's core function is that of student learning and, indeed, most of the District's expenses are related to instruction. 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, include funding for class scheduling, salary schedule movements and longevity obligations, classification/compensation study adjustments, increases in PERS and STRS rates, increases in SISC PPO and Kaiser Health Plan rates, and annual contribution to OPEB (other post-employment benefits). 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.
- **Governing Board Required Reserve of 7%:** Reserves are intended to protect the District against economic uncertainties such as revenue shortfalls at both the District and State level and to provide a source of cash flow which can help the District meet obligations during the periods before property taxes and lottery revenues are received. To place the reserves into context, the District spends on average over \$8 million per month in payroll and operational costs. A Reserve of \$8 million could cover the District's expenses for just four weeks. The Statewide reserve average is 17.4% or \$14.9M per the latest Chancellor's Office fiscal data abstract.
- **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.

FY 2017-18 GENERAL FUND BUDGET OVERVIEW

TRANSFERS FOR 2017-18 ARE TO THE FOLLOWING:

INTRA-FUND TRANSFERS-OUT	INTER-FUND TRANSFERS-OUT
\$ 5,000 for Articulation	\$ 491,800 Debt Service for Escondido Center
\$1,341,265 for Police/Parking Department	\$ 30,000 for Associated Students Government
\$ 213,546 for Wellness Center	\$3,808,898 for Retiree Health Benefits (OPEB)
\$ 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	

DISCRETIONARY BUDGETS: These budget items have been maintained as a continuation budget and adjusted downward due to uncertain revenue sources. The budget maintains a similar level of supplies and materials, other operating, and capital outlay expenses, and there is 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.

2017-18 ADOPTED BUDGET VS. 2017-18 TENTATIVE BUDGET EXPENDITURES

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

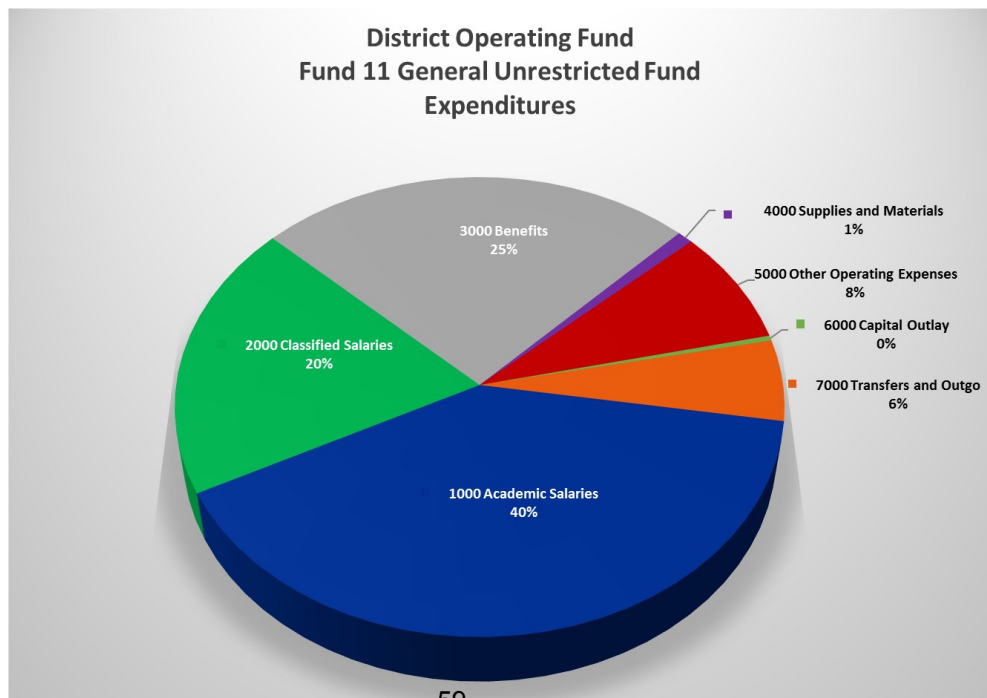
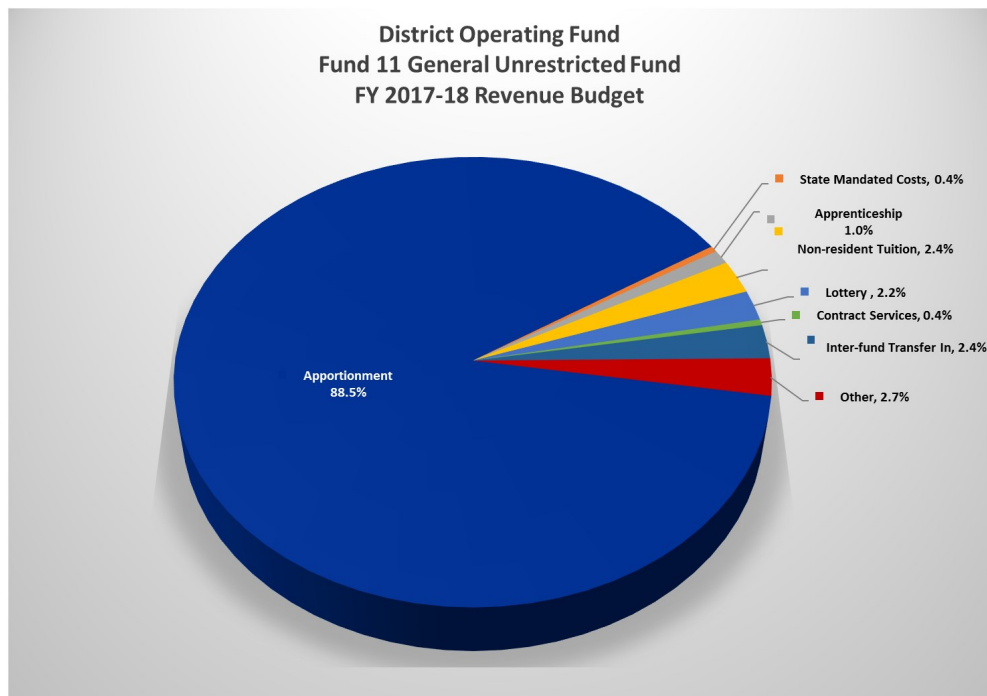
Expenditure	2017-18 Tentative Budget	2017-18 Adopted Budget
1000 Academic Salaries	49,981,944	50,346,023
2000 Classified Salaries	24,325,237	24,629,493
3000 Benefits	31,710,129	31,928,346
4000 Supplies and Materials	1,006,722	1,146,708
5000 Other Operating Expenses	9,807,315	10,252,253
6000 Capital Outlay	421,855	442,628
7000 Transfers and Outgo	7,182,109	7,182,109
Current Year Expenditures	124,435,311	125,927,560
General and Contingency Reserves	18,259,804	18,387,156
Total Unrestricted Fund Expenditures	142,695,115	144,314,716

DISTRICT'S OPERATING FUND

FY 2017-18 FUND 11—GENERAL FUND UNRESTRICTED

ADOPTED BUDGET

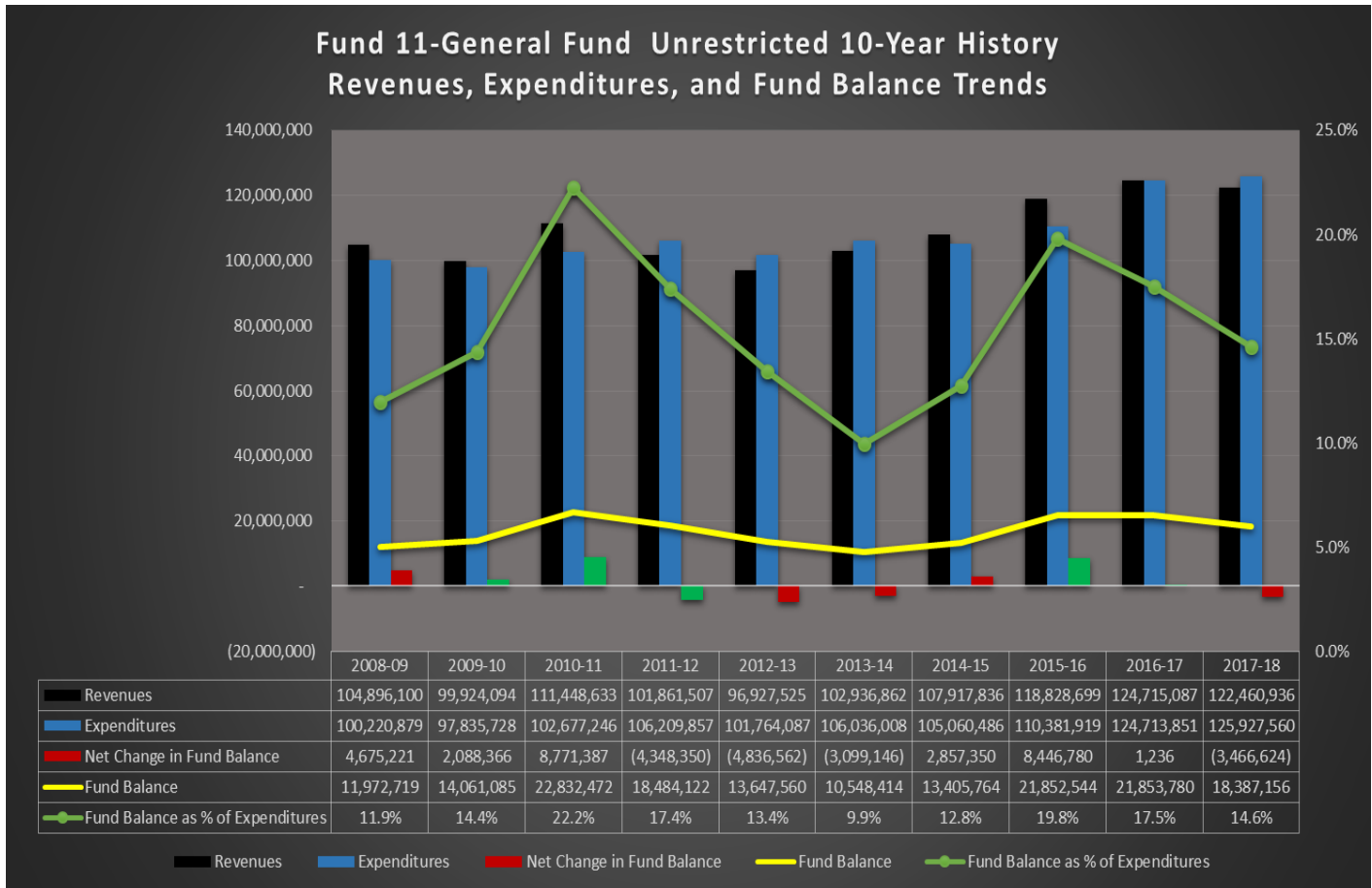
The charts below show the Fund 11 General Fund Unrestricted Revenues and Expenditures for FY 2017-18. Revenues are classified by source and expenditures are categorized by major object of expenditure, i.e. Academic Salaries, Classified Salaries, Benefits, Supplies and Materials, Other Operating Expenses, Capital Outlay, and Other Outgo. The State General Fund Apportionment accounted for 88% of revenues received. About 85% of the General Fund Unrestricted budget went towards salaries and benefits.



DISTRICT'S OPERATING FUND

FUND 11—GENERAL UNRESTRICTED FUND

REVENUES, EXPENDITURES, AND FUND BALANCE TRENDS



FY 2017-18 FUND 11 GENERAL FUND UNRESTRICTED FUND BALANCE/RESERVE

PROJECTED FUND BALANCE AS OF JULY 1, 2017	21,853,780
2017-18 REVENUE BUDGET	122,460,936
2017-18 EXPENDITURE BUDGET	125,927,560
NET OPERATING RESULTS FOR 2017-18 BUDGET	(3,466,624)
PROJECTED ENDING FUND BALANCE AS OF JUNE 30, 2018	18,387,156

BUDGET TABLES

SECTION V



FUND 10 GENERAL FUND

(UNRESTRICTED AND RESTRICTED)



FY 2017-18 GENERAL FUND ADOPTED BUDGET

2017-18 Adopted Budget Fund 10 General Fund		Unrestricted Subfund 11	Designated Subfund 11	Subtotal Unrestricted Fund 11	Restricted Fund 12	Total General Fund 10
Beginning Balance						
819999	Federal	-	-	-	158,749	158,749
869999	State	-	655,783	655,783	3,501,770	4,157,553
889999	Local	17,254,676	3,943,321	21,197,997	2,693,692	23,891,689
Total Beginning Balance		17,254,676	4,599,104	21,853,780	6,354,211	28,207,991
Revenues						
81's	Federal				9,282,301	9,282,301
86's	State	13,093,792	16,764,979	29,858,771	23,768,190	53,626,961
88's	Local	87,723,082	631,938	88,355,020	6,418,863	94,773,883
89's	Other Sources	2,959,145	1,288,000	4,247,145	1,680,427	5,927,572
Total Revenues		103,776,019	18,684,917	122,460,936	41,149,781	163,610,717
Total Revenue Budget		121,030,695	23,284,021	144,314,716	47,503,992	191,818,708
Expenses						-
10's	Academic Salaries	36,376,750	13,969,273	50,346,023	3,219,042	53,565,065
20's	Classified Salaries	24,435,567	193,926	24,629,493	9,625,374	34,254,867
30's	Benefits	31,841,255	87,091	31,928,346	5,859,550	37,787,896
40's	Supplies	688,895	457,813	1,146,708	1,929,361	3,076,069
50's	Other Operating	7,226,230	3,026,023	10,252,253	8,970,414	19,222,667
60's	Capital Outlay	356,633	85,995	442,628	4,227,597	4,670,225
	Expenses 1000's-6000's	100,925,330	17,820,121	118,745,451	33,831,338	152,576,789
70's	Transfers and Outgo	7,182,109		7,182,109	1,738,534	8,920,643
Total Expenditures		108,107,439	17,820,121	125,927,560	35,569,872	161,497,432
Total Reserves/Fund Balance		12,923,256	5,463,900	18,387,156	11,934,120	30,321,276
Total Expenditure Budget		121,030,695	23,284,021	144,314,716	47,503,992	191,818,708

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
	FUND 10			
	COMBINED FUNDS 11 AND 12			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	22,159,609.68	-
111010	INSTRUCTIONAL SALARY, CONTRACT	36,053,037.41	-	22,799,031.00
11's	Instr Salaries - Contract	36,053,037.41	22,159,609.68	22,799,031.00
121000	ED ADMINISTRATOR, CONTRACT	-	595,961.85	-
121010	ED ADMINISTRATOR, CONTRACT	595,969.00	-	732,824.00
121100	SUPRT/PRESIDENT, CONTRACT	-	239,279.89	-
121110	SUPRT/PRESIDENT, CONTRACT	239,280.00	-	252,112.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,978.81	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,979.00	-	18,572.00
122100	COUNSELORS, CONTRACT	-	2,804,754.21	-
122110	COUNSELORS, CONTRACT	3,129,339.26	-	3,230,944.00
123100	DEAN, ACADEMIC CONTRACT	-	895,446.59	-
123110	DEAN, ACADEMIC CONTRACT	895,450.00	-	924,111.00
123200	DEPARTMENT CHAIR,CONTRACT	-	1,862,999.29	-
123210	DEPARTMENT CHAIR, CONTRACT	1,863,366.00	-	1,899,512.00
123400	DIRECTR/COORDINAT,ACA CONT	-	779,183.75	-
123410	DIRECTOR/COORDINATOR, ACA CONT	820,181.65	-	801,281.00
123500	PALOMAR FACULTY FEDERATION	-	143,952.11	-
123510	PALOMAR FACULTY FEDERATION	143,954.00	-	144,703.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,319,372.19	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,399,640.75	-	1,755,131.00
123700	DIRECTOR/COORDINATOR, CAST	-	1,533.16	-
123710	DIRECTOR/COORDINATOR, CAST	1,534.00	-	-
125000	LIBRARIANS, CONTRACT	-	570,254.74	-
125010	LIBRARIANS, CONTRACT	578,751.00	-	583,129.00
12's	Non-Instr Salaries - Contract	9,677,444.66	9,222,716.59	10,342,319.00
130010	INSTR SALARIES - OTHER	2,770,686.78	-	18,189,549.00
131100	ASSIGN TIME HRLY REPLACEMT	-	897,520.71	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	10,823,284.60	-
133200	INST ACA HOURLY SUBSTITUTE	-	171,025.68	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,582,792.44	-
135300	OVERLOAD,CONTRACT INSTRUC	-	2,080,136.35	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	88,546.28	-
135700	OVERLOAD,SUMMER ACA HRLY	-	845,230.47	-
136100	REPLACE ACA INSTR CONTRACT	-	14,941.01	-
136200	REPLACE SABBATICL,ACAHRLY	-	223,207.51	-
136400	LOADBANK REPL, ADJUNCT	-	102,971.47	-
137400	SERVICE PROVIDER ED SERVIC	-	1,365.20	-
138100	STIPEND, CONTRACT INSTRUCT	-	20,631.42	-
138200	STIPEND, HOURLY ACADEMIC	-	241,321.07	-
13's	Instr Salaries - Other	2,770,686.78	17,092,974.21	18,189,549.00
140010	NON-INSTR SALARIES - OTHER	3,390,590.20	-	2,234,166.00
141100	COUNSELOR, HOURLY	-	544,963.72	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,242.98	-
143100	LIBRARIANS, HOURLY	-	315,272.40	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,565,751.22	-
145100	OVERLOAD,SUMMER NON-INST	-	175,831.01	-
146100	REPL SABBATICL,HRLYNONINST	-	621.99	-
146600	REPLC COUNSLR SUMMR HRLY	-	222,449.13	-
147100	SERVIC PROVIDR NONINST ACA	-	2,469.90	-
148000	NONINSTR ACA HOURLY, OTHER	-	72,440.77	-
14's	Non-Instr Salaries - Other	3,390,590.20	2,901,043.12	2,234,166.00
	Academic Salaries Subtotal	51,891,759.05	51,376,343.60	53,565,065.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	500,004.99	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	500,007.02	-	549,244.00
212100	SUPERVISOR, CAST	-	2,248,984.93	-
212110	SUPERVISOR, CAST	2,338,413.55	-	2,206,527.00

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	FUND 10			
	COMBINED FUNDS 11 AND 12			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
212200	CLASSIFIED REGULAR SALARY	-	21,259,038.08	-
212210	CLASSIFIED REGULAR SALARY	21,453,368.15	-	21,844,189.00
212300	CLASSIFIED HEALTH PROFESSL	-	205,794.30	-
212310	CLASSIFIED HEALTH PROFESSIONAL	388,819.00	-	406,507.00
212400	GOVERNING BOARD	-	32,907.27	-
212410	GOVERNING BOARD	32,908.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	3,667,435.44	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,824,504.65	-	3,977,287.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	(42,670.00)	-
	21's Non-Instr Salaries - Reg	28,538,020.37	27,871,495.01	29,016,394.00
221000	INST AIDE CONTRACT,DIRECT INST	-	985,915.84	-
221010	INST AIDE CONTRACT,DIRECT INST	985,923.00	-	1,055,054.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	562,607.52	-
222010	INST AIDE CONTRACT, NOT DIRECT	562,612.91	-	577,471.00
	22's Instr Aides - Reg	1,548,535.91	1,548,523.36	1,632,525.00
230010	NON ACADEMIC SALARIES - OTHER	6,183,546.77	-	3,112,225.00
231100	HOURLY CLASSIFIED, TEMP	-	3,964,750.66	-
231300	HOURLY TUTORS	-	506,167.84	-
231400	HRLY ADMINISTRATOR NON INST	-	70,029.12	-
231500	HRLY HEALTH PROFESSIONAL	-	163,251.50	-
231600	HRLY SUPERVISOR, TEMP	-	3,425.00	-
232100	OVERTIME CLASSIFID SALARIED	-	164,251.11	-
232200	OVERTIME SUPERVISR SALRIED	-	22,382.34	-
234100	SERVICE PROVIDER CLASSIFIED	-	3,248.53	-
235100	STUDENT EMPLOYEE	-	215,802.81	-
235200	STUDENT TUTORS	-	41,998.53	-
235400	STUDENT WORK STUDY	-	275,961.64	-
236000	SERVICE PROVIDER TEMPORARY	-	2,376.00	-
	23's Non-Academic Salaries - Other	6,183,546.77	5,433,645.08	3,112,225.00
240010	INSTR AIDES - OTHER	595,995.00	-	493,723.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	453,727.30	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	99,615.30	-
245100	STUDENT INSTR AIDE, DIRECT	-	22,284.00	-
	24's Instr Aides - Other	595,995.00	575,626.60	493,723.00
	Non Acad Salaries Subtotal	36,866,098.05	35,429,290.05	34,254,867.00
310010	STRS	5,474,950.37	-	6,338,236.00
311101	STRS ACADEMIC INSTRUCTORS	-	4,140,220.13	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	257,791.39	-
311301	STRS OTHERACA NONINSTRUCT	-	1,049,905.68	-
312102	STRS CLASSIFIED	-	9,266.50	-
312202	STRS NON-INSTR ADMIN/SUPR	-	44,406.78	-
314101	STRS, ON-BEHALF, INSTR	-	2,905,841.00	-
314102	STRS, ON-BEHALF, NONINSTR	-	954,894.00	-
	31's STRS	5,474,950.37	9,362,325.48	6,338,236.00
320010	PERS	4,157,329.07	-	4,930,451.00
321101	PERS ACADEMIC INSTRUCTORS	-	75,702.22	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	121,962.83	-
321301	PERS OTHERACA NONINSTRUCT	-	43,317.54	-
322102	PERS CLASSIFIED	-	2,894,076.40	-
322202	PERS NON-INSTR ADMIN/SUPR	-	797,992.41	-
322302	PERS INSTR AIDE DIRECT INSTR	-	120,228.25	-
322402	PERS INST AIDE NOTDIRECT INS	-	75,435.63	-
	32's PERS	4,157,329.07	4,128,715.28	4,930,451.00
330010	FICA & MEDICARE (OASDI)	3,245,511.40	-	3,282,430.00
331101	FICA ACADEMIC INSTRUCTORS	-	59,580.71	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	47,825.26	-
331301	FICA OTHERACA NONINSTRUCT	-	20,916.95	-

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		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
332102	FICA CLASSIFIED	-	1,404,901.19	-
332202	FICA NON-INSTR ADMIN/SUPR	-	368,170.01	-
332302	FICA INSTR AIDE DIRECT INSTR	-	67,750.45	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	34,933.48	-
335101	MEDCA ACADEM INSTRUCTORS	-	558,573.17	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	44,466.40	-
335301	MEDCA OTH ACA NONINSTRUCT	-	128,694.69	-
336102	MEDCA CLASSIFIED	-	379,989.10	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	94,584.73	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,903.46	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	9,717.54	-
33's	FICA & Medicare (OASDI)	3,245,511.40	3,241,007.14	3,282,430.00
340010	HEALTH & WELFARE	15,330.00	-	16,080.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,982,815.32	-
340110	MEDIC ACA	5,234,984.75	-	6,135,338.00
340120	MEDIC ACADEMIC ADJUNCT	-	239,742.75	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	17,901.17	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	387,491.90	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,199,443.10	-
340210	MEDIC CLS	5,397,729.97	-	6,565,354.00
340252	MEDIC CLASSIFIED	-	5,034,444.33	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,248,840.96	-
340310	MEDIC AA/CAST	1,824,747.69	-	1,983,238.00
340352	MEDIC INSTR AIDE DIRECT INST	-	192,774.46	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	133,907.92	-
341101	DENT ACADEMIC INSTRUCTORS	-	197,465.82	-
341110	DENT ACA	279,002.49	-	303,388.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	17,507.92	-
341201	DENT OTHER ACA NONINSTRUC	-	52,453.23	-
341210	DENT CLS	337,987.99	-	372,115.00
341252	DENT CLASSIFIED	-	273,221.76	-
341302	DENT NON-INSTR ADMIN/SUPR	-	62,430.72	-
341310	DENT AA/CAST	94,608.46	-	103,153.00
341352	DENT INSTR AIDE DIRECT INSTR	-	11,849.04	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,857.46	-
342101	VISION ACADEMIC INSTRUCTOR	-	53,445.03	-
342110	VISION ACA	72,839.20	-	76,568.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,654.66	-
342201	VISION OTHR ACA NONINSTRUC	-	14,341.34	-
342210	VISION CLS	88,726.12	-	96,395.00
342252	VISION CLASSIFIED	-	75,790.33	-
342302	VISION NON-INSTR ADMIN/SUP	-	17,324.12	-
342310	VISION AA/CAST	24,890.20	-	26,473.00
342352	VISION INSTR AIDE DIRECT INST	-	3,403.42	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,163.36	-
343101	LIFE ACADEMIC INSTRUCTORS	-	16,345.64	-
343110	LIFE ACA	22,548.40	-	22,634.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,868.69	-
343201	LIFE OTHER ACA NONINSTRUCT	-	4,358.07	-
343210	LIFE CLS	27,306.04	-	28,218.00
343252	LIFE CLASSIFIED	-	23,163.74	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,369.84	-
343310	LIFE AA/CAST	8,208.62	-	7,912.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,030.69	-
343402	LIFE INST AIDE NOT DIRECT INS	-	660.20	-
344101	LTD ACADEMIC INSTRUCTORS	-	59,338.63	-
344110	LTD ACA	81,283.43	-	81,897.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	6,553.22	-

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		FUND 10		
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		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
344201	LTD OTHER ACA NONINSTRUCT	-	16,260.09	-
344210	LTD CLS	61,539.27	-	65,742.00
344252	LTD CLASSIFIED	-	51,974.12	-
344302	LTD NON-INSTR ADMIN/SUPR	-	16,054.46	-
344310	LTD AA/CAST	27,235.78	-	28,466.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,200.14	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,349.34	-
345000	EMPLOYER-PAID COBRA	-	13,787.34	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,830.17	-
345110	LTC ACA	11,937.93	-	12,121.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	814.16	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,346.81	-
345210	LTC CLS	16,118.88	-	15,005.00
345252	LTC CLASSIFIED	-	12,426.59	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,918.65	-
345310	LTC AA/CAST	4,410.09	-	4,204.00
345352	LTC INSTR AIDE DIRECT INSTR	-	556.93	-
345402	LTC INST AIDE NOT DIRECT INST	-	353.98	-
348010	FUTURE RETIREE HEALTH ACA	-	1,472,680.46	-
348020	FUTURE RETIREE HEALTH CLS	-	1,672,538.45	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	450,377.65	-
348110	FUTURE RETIREE HEALTH ACA	1,577,887.74	-	1,748,628.00
348210	FUTURE RETIREE HEALTH CLS	1,819,202.99	-	2,040,558.00
348310	FUTURE RETIREE HEALTH AA/CAST	493,292.02	-	567,921.00
34's	Health & Welfare	17,521,818.06	17,075,428.18	20,301,408.00
350010	STATE UNEMP INSURANCE	160,514.26	-	75,719.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	47,369.53	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	4,099.16	-
351301	UNEMP OTH ACA NONINSTRUCT	-	9,817.55	-
352102	UNEMPLOYMENT CLASSIFIED	-	29,829.12	-
352202	UNEMP NON-INSTR ADMN/SUP	-	7,840.38	-
352302	UNEMP INSTR AIDE DIRECT INST	-	1,647.74	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	744.34	-
353102	UNEMP STUDENT	-	12.27	-
35's	State Unempl Insurance	160,514.26	101,360.09	75,719.00
360010	WORKER'S COMP	1,575,806.25	-	1,386,477.00
361101	WC ACADEMIC INSTRUCTORS	-	675,289.58	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	51,193.25	-
361301	WC OTHER ACA NON INSTRUCT	-	152,735.82	-
362102	WC CLASSIFIED	-	439,283.40	-
362202	WC NON-INSTR ADMIN/SUPERV	-	109,057.50	-
362302	WC INSTR AIDE DIRECT INSTR	-	24,281.95	-
362402	WC INSTR AIDE NOTDIRECT INST	-	11,266.35	-
363102	WC STUDENT	-	8,950.33	-
36's	Workers' Comp	1,575,806.25	1,472,058.18	1,386,477.00
370010	APPLE	195,178.69	-	201,048.00
371101	APPLE ACADEMIC INSTRUCTOR	-	76,591.31	-
371301	APPLE OTH ACA NONINSTRUCT	-	5,979.36	-
372102	APPLE CLASSIFIED	-	82,131.64	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,405.26	-
372402	APPLE INS AIDE NOTDIRECT INS	-	2,616.11	-
37's	APPLE	195,178.69	174,723.68	201,048.00
390010	OTHER BENEFITS	1,272,922.00	-	1,272,127.00
391101	GOLDEN HANDSHAKE ACADMIC	-	461,582.18	-
391201	GOLDEN HANDSHAKE ED ADMIN	-	226,100.15	-
392102	RETIR INCENT CLASS ADMIN SUP	-	122,890.95	-
392202	RETIREMNT INCENT CLASSIFIED	-	458,552.73	-
394101	ACA BENEFITS TO SPREAD	-	(16,341.88)	-

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398000	TB TESTS FOR EMPLOYEES	-	630.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	340.00	-
39's	Other Benefits	1,272,922.00	1,253,754.13	1,272,127.00
	Employee Benefits Subtotal	33,604,030.10	36,809,372.16	37,787,896.00
400010	SUPPLIES & MATERIALS	3,576,793.62	-	3,076,069.00
411000	SOFTWARE LESS THAN \$5,000	-	17,472.82	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	37,140.11	-
422000	SUBSCRIPTIONS, PERIODICALS	-	20,962.57	-
423000	BOOKSTORE TEXTBOOKS	-	137,680.45	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	978,157.74	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,010.07	-
432000	INSTRUCTIONAL TESTS	-	13,768.39	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	979,080.73	-
441100	SUPPLIES, INSTITUTIONAL	-	89,565.85	-
441200	SUPPLIES, BOOKSTORE	-	258.60	-
441300	SUPPLIES, FOOD SERVICES	-	37,906.94	-
442000	COST OF FOOD, FOOD SERVICE	-	16,582.13	-
443100	FREIGHT IN	-	1,066.91	-
444000	GRADUATION GOWNS	-	1,859.50	-
445000	SALES AND USE TAX	-	412.81	-
446000	SHIPPING/HANDLING CHARGES	-	3,584.29	-
	Supplies & Materials Subtotal	3,576,793.62	2,337,509.91	3,076,069.00
500010	OTHER OPER EXP	22,992,085.71	-	19,836,920.00
511000	AUDIT	-	81,938.00	-
515100	INTERNET ACCESS	-	23,262.97	-
515200	JPA SELF-INSURANCE ADMIN	-	2,842.70	-
515300	SOFTWARE LICENSING FEES	-	1,022,934.46	-
525100	MEMBERSHIP, DISTRICT	-	173,791.56	-
525200	MEMBERSHIP, EMPLOYEE	-	10,867.00	-
531000	COUNTY ELECTION SERVICES	-	352,610.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	648,128.47	-
535500	STUDENT ACCIDENT&HOSPITAL	-	163,857.80	-
545100	ADVERTISEMENTS REQ BY LAW	-	45,253.87	-
545200	LAWYERS' FEES	-	429,425.92	-
545300	LEGAL JUDGEMENTS	-	141,378.93	-
551100	ATHLETIC OFFICIALS FEES	-	45,032.00	-
551200	CLASSROOM SPEAKERS	-	2,510.00	-
551300	INDEPENDENT CONTRACTOR	-	2,788,127.45	-
551400	MANAGEMENT FEES	-	2,960.00	-
551500	SECURITY GUARD SERVICES	-	797.40	-
551900	OTH PERSONAL&CONSULT SVC	-	2,601,474.42	-
555100	POSTAGE	-	349,379.74	-
560900	DISTRICT VEHICLE USE	-	36,358.21	-
561000	RENT & LEASE, EQUIPMENT	-	80,620.96	-
562000	RENTS & LEASES, LAND/BLDGS	-	312,360.51	-
562100	RENTAL OF FIELDS	-	12,482.50	-
563000	RENTAL OF TRANSPORTATION	-	80,314.97	-
564000	RENTAL OF FILMS	-	16,832.61	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,313,907.05	-
565200	MAINTENCE AGREE,SOFTWARE	-	741,880.84	-
565300	REPAIRS&MAINT NONINST EQUIP	-	173,178.09	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	63,882.36	-
565500	REPAIRS&MAINTENANCE BLDGS	-	477,397.35	-
565550	MAINTENANCE, GROUNDS	-	127,647.17	-
575100	TRAVEL, ACADEMIC ADMIN	-	91,154.88	-
575110	TRAVEL, STATE COMMISSION	-	4,053.22	-

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575120	TRAVEL, ACADEMIC EMPLOYEE	-	115,560.51	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	201,022.51	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	243,745.35	-
575300	TRAVEL, STUDENT	-	48,900.16	-
575310	TRAVEL WITH STUDENT	-	189,043.31	-
575400	TRAVEL, NON EMPLOYEE	-	49,513.86	-
575500	ATHLETIC ENTRY FEES	-	27,815.00	-
575600	ORIENTATION EXPENSES	-	1,030.11	-
575700	STAFF DEVELOPMNT AT PALOMR	-	8,937.15	-
575710	TRAINING	-	385,900.44	-
575800	FOOD FOR MEETINGS	-	258,154.78	-
580100	ELECTRICITY	-	1,401,952.93	-
580150	FUEL, GAS	-	25,185.33	-
580200	GASOLINE AND OIL	-	22,577.80	-
580250	JANITORIAL SERVICES	-	841.50	-
580300	LAUNDRY/DRY CLEANING	-	15,446.21	-
580350	PEST CONTROL	-	4,687.00	-
580400	SEWAGE	-	2,588.90	-
580450	TELEPHONE	-	4,433.52	-
580500	TELEPHONE CONNECTIONS	-	101,563.37	-
580550	WASTE DISPOSAL	-	104,521.29	-
580600	WASTE DISPOSAL,HAZARDOUS	-	121,916.03	-
580650	WATER	-	322,732.15	-
585100	ADMINISTRATIVE EXPENSE	-	38,608.58	-
585110	UPWARD BOUND STUDENT EXPENSES	-	74,299.99	-
585150	ADVERTISE NOT REQ BY LAW	-	772,856.62	-
585200	BAD DEBT EXPENSE	-	4,503.35	-
585250	BANK CHARGES	-	3,440.00	-
585260	BANK CREDIT CARD EXPENSE	-	295,673.28	-
585400	DISALLOWED FIN AID GRANTS	-	1,662.36	-
585500	FINGERPRINTING	-	11,969.00	-
585510	TB TESTS	-	154.00	-
585620	BOND COSTS	-	2,000.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	86.00	-
585750	PRINTING	-	1,045,252.78	-
585800	PROPERTY TAX EXPENSE	-	148.34	-
585850	PUBLISHING EXPENSE	-	15,529.00	-
585900	ROYALTY EXPENSE	-	3,284.99	-
585910	LICENSING FEE	-	52,544.36	-
590010	ABATEMENT BUDGET POOL	(650,000.00)	-	(670,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(36,477.71)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(707,684.57)	-
	Other Oper Exp Subtotal	22,342,085.71	17,654,562.99	19,166,920.00
580010	INDIRECT COSTS BUDGET POOL	372,506.88	-	55,747.00
	Indirect Costs Subtotal	372,506.88	-	55,747.00
600010	CAPITAL OUTLAY	10,223,589.71	-	4,669,853.00
612000	SITE IMPROVEMENT	-	15,653.91	-
612200	PARKING IMPROVEMENT	-	1,225.52	-
621000	BUILDING ADDITIONS	-	19,855.50	-
622000	BUILDING BUILT IN FIXTURES	-	2,691.32	-
623000	BUILDING CONSTRUCTION	-	1,898,052.08	-
623100	ARCHITECTURL&ENGINEER FEE	-	104,991.25	-
623200	BLUEPRINTS&INSPECTION SVCS	-	14,560.00	-
623300	PERMITS AND FEES	-	1,150.00	-
624100	RELOCATABLE BLDG PURCHAS	-	2,674.36	-
631000	LIBRARY BOOKS	-	46,271.49	-

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632000	LIBRARY MAGAZINE&PERIODICL	-	54,780.46	-
633000	LIBRARY NONPRINT MEDIA	-	147,416.80	-
641100	EQUIP INST REPL INVTOR>\$1000	-	9,820.43	-
641200	EQUIP INST, REPLACE>\$200-999	-	2,334.55	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	3,591.31	-
641400	EQUIP INSTR,ADDITNL>1000	-	361,690.78	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	2,670.50	-
643000	LEASE PURCHASE EQUIPMENT	-	359.48	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,016,839.92	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	91,534.49	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	664,071.79	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	241,382.67	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	9,618.30	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	365,135.81	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	305,965.23	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	120,903.85	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	86,732.58	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	192,770.73	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	97,409.68	-
	Capital Outlay Subtotal	10,223,589.71	5,882,154.79	4,669,853.00
721000	INTRAFUND TRANS OUT WITHIN	-	4,854,129.10	-
721010	INTRAFUND TRANS OUT WITHIN	4,869,341.00	-	4,078,061.00
731000	INTERFUND TRANS OUT BETWEEN	-	4,740,246.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,759,246.00	-	4,334,698.00
751000	STUDENT GRANTS	-	442,142.10	-
751010	STUDENT GRANTS	559,798.52	-	190,384.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	390,868.22	-
762010	STUDT BOOK&SUPLY PAYMENTS	390,868.22	-	254,943.00
763000	STUDENT TRANSPORTATION	-	38,815.00	-
763010	STUDENT TRANSPORTATION	38,815.00	-	20,060.00
766000	STU MEAL TICKET/FOOD SVCS	-	24,575.00	-
766010	STU MEAL TICKET-FOOD SVCS	24,575.00	-	2,000.00
767000	STUDENT PIC CARD	-	8,265.00	-
767010	STUDENT PIC CARD	8,265.27	-	-
769000	STUDENT OTHER EXPENSES	-	3,033.87	-
769010	STUDENT OTHER EXPENSES	3,033.87	-	40,497.00
791010	RESERVE FOR CONTINGENCIES	7,811,148.00	-	8,814,929.00
791510	OTHER RESERVES	1,883,576.00	-	413,024.00
792010	CONTINGENCY,BUDGET STABILITY	7,578,384.00	-	2,156,775.00
793010	CONTINGENCY, COLA	-	-	1,538,528.00
799010	CONTINGENCY HOLDING ACCOUNT	6,958,959.00	-	17,398,392.00
	Other Outgoing Subtotal	34,886,009.88	10,502,074.29	39,242,291.00
Expense Grand Total		193,762,873.00	159,991,307.79	191,818,708.00
812130	HEA FED WORK STUDY	412,513.00	275,961.64	-
812220	HEA TRIO	533,398.00	379,279.85	517,862.00
812221	HEA TRIO/SSS PRIOR YEAR	165,514.00	165,514.00	154,118.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	236,900.00	139,008.13	236,900.00
812226	HEA TRIO EOC PRIOR YEAR	40,943.00	40,940.28	97,895.00
812240	HEA TRIO UPWARD BOUND	767,875.00	426,790.72	593,934.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	96,130.00	96,130.00	341,084.00
812250	HEA GEAR UP	3,715,320.00	1,760,975.21	3,715,320.00
812251	HEA GEAR UP PRIOR YEAR	980,729.00	980,729.00	1,954,344.00
812260	TRIO TALENT SEARCH GRANT	240,000.00	120,643.48	240,000.00
812261	TRIO TALENT SEARCH PRIOR YEAR	12,470.00	12,467.98	119,359.00
812290	HEA TITLE V HISPANIC SRVG INST	649,806.00	398,546.72	-

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812291	HEA TITLE V HSI PRIOR YEAR	656,851.00	656,838.62	251,259.00
814100	TANF (FEDERAL)	56,338.00	56,338.00	53,521.00
815190	PELL GRANT ADMIN ALLOWANC	15,000.00	23,525.00	15,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,000.00	40,178.00	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	659,605.00	676,893.00
819400	NATIONAL SCIENCE FOUN GRNT	10,000.00	10,000.00	294,812.00
819401	NATIONL SCIENCE FOUN GRT PR YR	4,441.00	4,441.00	-
819800	OTHER FEDERAL REVENUES	26,412.00	26,412.50	-
819999	BEGINNING BALANCE, FEDERAL	192,348.00	-	158,749.00
81's	Federal Revenues Subtotal	9,492,593.00	6,283,373.13	9,441,050.00
861100	APPRENTICESHIP APPORTIONM	1,201,652.00	1,201,652.00	1,634,980.00
861110	APPRENTICESHIP PRIOR YEAR	-	807,750.00	-
861200	STATE GENERAL APPORTIONMT	3,771,250.00	3,530,583.00	10,128,646.00
861210	GENERL APPORTNMT PRIOR YR	-	754,135.00	101,536.00
861450	PART TIME FACULTY APPORT	342,340.00	349,944.00	375,166.00
861500	2% BFAP ADMIN	218,329.00	226,467.00	210,034.00
861600	BASIC SKILLS	299,703.00	195,193.73	278,577.00
862150	EOPS	1,257,601.00	1,257,601.00	1,192,669.00
862200	DSPS	947,186.00	947,186.00	922,717.00
862210	DSPS PRIOR YEAR	-	3,581.80	-
862212	DEAF & HARD OF HEARING (DHH)	53,453.00	53,453.00	94,998.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,652.00	11,652.00	14,250.00
862250	CALWORKS	262,126.00	258,903.00	277,071.00
862400	OTH GEN CATEGORICL PROGMS	2,404,024.00	2,286,394.00	1,344,280.00
862445	STRONG WORKFORCE PROGRAM	2,072,427.00	686,727.04	3,458,127.00
862450	BFAP	661,497.00	661,497.00	632,248.00
862500	CARE	125,215.00	125,215.00	118,954.00
862700	INSTR EQUIP/LIBRY MATERIALS	675,507.00	675,507.00	-
862750	MATRICULATION	3,541,997.00	2,693,413.43	3,717,630.00
862755	STUDENT EQUITY FUNDS	1,922,940.00	834,873.56	2,540,578.00
862760	INNOVATION IN HIGHER EDUCATION	2,000,000.00	12,741.54	1,987,258.00
863100	EDUCATION PROTECTION ACCOUNT	13,608,318.00	13,608,318.00	13,870,773.00
863101	ED PROTECTION ACCT PRIOR YEAR	137,397.00	137,397.00	-
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	3,236,688.51	5,000,000.00
865310	ASSOCIATE DEGREE NURSING GRAN	222,400.00	222,400.00	222,400.00
865392	TTIP SOUTH PRIOR YEAR	626,132.00	626,132.00	692,340.00
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	398,466.11	500,000.00
868100	STATE LOTTERY PROCEEDS	3,128,096.00	3,067,007.73	3,513,534.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	348,830.00	(95,539.30)	-
868200	STATE MANDATED COSTS	465,009.00	465,009.00	537,600.00
868400	RETURN TO TITLE IV FROM STATE	-	1,939.00	-
869800	OTHER MISC STATE REVENUES	116,820.00	3,967,744.45	260,595.00
869999	BEGINNING BALANCE, STATE	6,656,974.00	(89.69)	4,157,553.00
86's	State Revenues Subtotal	51,507,904.00	43,209,942.91	57,784,514.00
881100	TAX ALLOCATION SECURD ROLL	68,659,420.00	64,380,098.34	71,071,535.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,305,127.00	1,643,996.13	1,698,235.00
881300	TAX ALLOCN UNSECURED ROLL	1,886,386.00	1,973,280.49	2,042,372.00
881600	PRIOR YEARS TAXES	-	(27,774.07)	-
881900	RDA RESIDUAL PAYMENTS	-	4,310,838.50	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	687,183.00	686,147.79	191,603.00
883100	CONTRACT INSTRUCTIONL SVC	3,937,799.00	1,579,813.80	2,654,808.00
883300	CONT INSTR SVC CONTRACT ED	385,043.00	184,454.26	724,159.00
883310	CONT INSTR SVC CE PRIOR YEAR	-	-	19,639.00
883500	CONTRACT INSTR SVC VOC ED	50,000.00	-	50,000.00
883600	FOLLETT	525,000.00	498,101.47	525,000.00

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884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	1,880.00	1,000.00
884170	KKSM ADVERTISING SALES	1,200.00	1,845.00	1,200.00
884180	LIBRARY COPIER SALES	10,090.00	9,411.15	8,000.00
884210	PLANETARIUM SALES	40,000.00	60,032.00	42,044.00
884215	BUSINESS SERVICES CHARGES	65,978.00	56,481.84	50,500.00
884230	PRINTING CHARGES	4,479.00	41,009.50	150.00
884260	RECYCLING COMMISSION	3,000.00	6,171.09	-
884290	TICKET/GATE/PROGRAM SALES	22,585.00	22,584.91	24,000.00
884300	VENDING COMMISSIONS	70,000.00	92,435.97	70,000.00
884320	WELLNESS CENTER FEES	35,000.00	34,491.42	35,000.00
884330	WELLNESS CENTER PARKING	1,500.00	1,310.00	1,500.00
884340	WELLNESS CNTR PROCES FEE	-	200.00	-
884350	MISC SALES AND COMMISSION	64,000.00	70,532.02	57,490.00
885300	FACILITIES RENTAL AND LEASE	-	83,643.85	-
886100	INTEREST BANK ACCOUNTS	-	596.57	-
886200	INTEREST COUNTY TREASURY	125,000.00	330,689.87	300,000.00
886500	OTH INTEREST & INVEST INCOM	-	251.20	-
887400	ENROLLMENT FEE	9,162,577.00	9,045,148.20	9,030,940.00
887500	FIELD TRP;USEOF NONDIST FAC	8,800.00	9,150.00	7,000.00
887600	HEALTH SERVICE FEE STUDENT	900,000.00	1,042,415.00	950,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(4.00)	-
887620	HLTH SERVICE PHYSICAL EXAM	17,343.00	25,028.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	238,568.00	306,849.70	210,306.00
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	146,790.20	160,000.00
888010	NON RESIDENT TUITION USA	950,000.00	846,597.50	950,000.00
888020	NONRESIDENT TUITON FOREIGN	1,920,000.00	1,904,051.00	2,000,000.00
888030	NONRESIDENT CAPITAL OUTLAY	36,647.00	65,168.50	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	128,340.00	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	11,793.60	8,000.00
888110	ONE-DAY PERMIT MACHINES	205,000.00	258,011.89	225,000.00
888112	PARKING METERS	-	29,221.83	20,000.00
888900	OTH STUDENT FEES&CHARGES	148,927.00	131,295.00	115,000.00
888920	COURSE TESTING FEE	237,236.00	279,053.00	203,900.00
889030	COBRA ADMIN FEE	-	300.01	-
889300	CASH OVER/SHORT	-	(165.05)	-
889600	LIBRARY FINES	500.00	2,220.20	500.00
889650	PARKING FINES	205,000.00	128,460.36	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	-	119.24	-
889880	STALE DATED/VOID WARRANTS	-	39,339.61	-
889900	OTHER LOCAL REVENUES	222,565.00	1,200,860.52	116,602.00
889999	BEGINNING BALANCE, LOCAL	25,198,910.00	-	23,891,689.00
88's	Local Revenues Subtotal	118,564,350.00	92,466,186.48	118,665,572.00
898100	INTERFUND TRANSER IN,BETWN	9,263,000.00	9,263,000.00	2,959,145.00
898200	INTRAFUND TRANSFR IN,WITHIN	4,935,026.00	4,854,129.10	2,968,427.00
89's	Other Sources Subtotal	14,198,026.00	14,117,129.10	5,927,572.00
Revenue Grand Total		193,762,873.00	156,076,631.62	191,818,708.00

FUND 11 GENERAL UNRESTRICTED FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	22,036,596.64	-
111010	INSTRUCTIONAL SALARY, CONTRACT	35,855,268.00	-	22,593,578.00
11's	Instr Salaries - Contract	35,855,268.00	22,036,596.64	22,593,578.00
121000	ED ADMINISTRATOR, CONTRACT	-	595,961.85	-
121010	ED ADMINISTRATOR, CONTRACT	595,969.00	-	732,824.00
121100	SUPRT/PRESIDENT, CONTRACT	-	239,279.89	-
121110	SUPRT/PRESIDENT, CONTRACT	239,280.00	-	252,112.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,978.81	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,979.00	-	18,572.00
122100	COUNSELORS, CONTRACT	-	1,898,850.15	-
122110	COUNSELORS, CONTRACT	2,107,024.00	-	2,118,598.00
123100	DEAN, ACADEMIC CONTRACT	-	895,446.59	-
123110	DEAN, ACADEMIC CONTRACT	895,450.00	-	924,111.00
123200	DEPARTMENT CHAIR,CONTRACT	-	1,862,999.29	-
123210	DEPARTMENT CHAIR, CONTRACT	1,863,366.00	-	1,899,512.00
123400	DIRECTR/COORDINAT,ACA CONT	-	749,797.10	-
123410	DIRECTOR/COORDINATOR, ACA CONT	790,795.00	-	801,281.00
123500	PALOMAR FACULTY FEDERATION	-	143,952.11	-
123510	PALOMAR FACULTY FEDERATION	143,954.00	-	144,703.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,047,742.26	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,047,749.00	-	1,333,704.00
123700	DIRECTOR/COORDINATOR, CAST	-	1,533.16	-
123710	DIRECTOR/COORDINATOR, CAST	1,534.00	-	-
125000	LIBRARIANS, CONTRACT	-	570,254.74	-
125010	LIBRARIANS, CONTRACT	578,751.00	-	583,129.00
12's	Non-Instr Salaries - Contract	8,273,851.00	8,015,795.95	8,808,546.00
130010	INSTR SALARIES - OTHER	2,619,234.00	-	18,093,109.00
131100	ASSIGN TIME HRLY REPLACEMT	-	840,027.10	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	10,778,364.60	-
133200	INST ACA HOURLY SUBSTITUTE	-	171,025.68	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,580,622.56	-
135300	OVERLOAD,CONTRACT INSTRUC	-	2,057,910.38	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	88,546.28	-
135700	OVERLOAD,SUMMER ACA HRLY	-	844,927.40	-
136100	REPLACE ACA INSTR CONTRACT	-	14,941.01	-
136200	REPLACE SABBATICL,ACAHRLY	-	223,207.51	-
136400	LOADBANK REPL, ADJUNCT	-	102,971.47	-
138100	STIPEND, CONTRACT INSTRUCT	-	19,981.42	-
138200	STIPEND, HOURLY ACADEMIC	-	241,321.07	-
13's	Instr Salaries - Other	2,619,234.00	16,963,846.48	18,093,109.00
140010	NON-INSTR SALARIES - OTHER	285,545.40	-	850,790.00
141100	COUNSELOR, HOURLY	-	45,247.05	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,242.98	-
143100	LIBRARIANS, HOURLY	-	315,272.40	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	266,581.27	-
145100	OVERLOAD,SUMMER NON-INST	-	36,964.27	-
146100	REPL SABBATICL,HRLYNONINST	-	621.99	-
146600	REPLC COUNSLR SUMMR HRLY	-	3,079.50	-
147100	SERVIC PROVIDR NONINST ACA	-	2,469.90	-
148000	NONINSTR ACA HOURLY, OTHER	-	72,440.77	-
14's	Non-Instr Salaries - Other	285,545.40	743,920.13	850,790.00
	Academic Salaries Subtotal	47,033,898.40	47,760,159.20	50,346,023.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	493,627.97	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	493,630.00	-	549,244.00
212100	SUPERVISOR, CAST	-	1,583,755.64	-
212110	SUPERVISOR, CAST	1,587,960.00	-	1,520,060.00
212200	CLASSIFIED REGULAR SALARY	-	16,977,901.60	-

UNRESTRICTED AND DESIGNATED

Run Aug 31, 2017

		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	22,036,596.64	-
111010	INSTRUCTIONAL SALARY, CONTRACT	35,855,268.00	-	22,593,578.00
11's	Instr Salaries - Contract	35,855,268.00	22,036,596.64	22,593,578.00
121000	ED ADMINISTRATOR, CONTRACT	-	595,961.85	-
121010	ED ADMINISTRATOR, CONTRACT	595,969.00	-	732,824.00
121100	SUPRT/PRESIDENT, CONTRACT	-	239,279.89	-
121110	SUPRT/PRESIDENT, CONTRACT	239,280.00	-	252,112.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,978.81	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,979.00	-	18,572.00
122100	COUNSELORS, CONTRACT	-	1,898,850.15	-
122110	COUNSELORS, CONTRACT	2,107,024.00	-	2,118,598.00
123100	DEAN, ACADEMIC CONTRACT	-	895,446.59	-
123110	DEAN, ACADEMIC CONTRACT	895,450.00	-	924,111.00
123200	DEPARTMENT CHAIR,CONTRACT	-	1,862,999.29	-
123210	DEPARTMENT CHAIR, CONTRACT	1,863,366.00	-	1,899,512.00
123400	DIRECTR/COORDINAT,ACA CONT	-	749,797.10	-
123410	DIRECTOR/COORDINATOR, ACA CONT	790,795.00	-	801,281.00
123500	PALOMAR FACULTY FEDERATION	-	143,952.11	-
123510	PALOMAR FACULTY FEDERATION	143,954.00	-	144,703.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,047,742.26	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,047,749.00	-	1,333,704.00
123700	DIRECTOR/COORDINATOR, CAST	-	1,533.16	-
123710	DIRECTOR/COORDINATOR, CAST	1,534.00	-	-
125000	LIBRARIANS, CONTRACT	-	570,254.74	-
125010	LIBRARIANS, CONTRACT	578,751.00	-	583,129.00
12's	Non-Instr Salaries - Contract	8,273,851.00	8,015,795.95	8,808,546.00
130010	INSTR SALARIES - OTHER	2,619,234.00	-	18,093,109.00
131100	ASSIGN TIME HRLY REPLACEMT	-	840,027.10	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	10,778,364.60	-
133200	INST ACA HOURLY SUBSTITUTE	-	171,025.68	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,580,622.56	-
135300	OVERLOAD,CONTRACT INSTRUC	-	2,057,910.38	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	88,546.28	-
135700	OVERLOAD,SUMMER ACA HRLY	-	844,927.40	-
136100	REPLACE ACA INSTR CONTRACT	-	14,941.01	-
136200	REPLACE SABBATICL,ACAHRLY	-	223,207.51	-
136400	LOADBANK REPL, ADJUNCT	-	102,971.47	-
138100	STIPEND, CONTRACT INSTRUCT	-	19,981.42	-
138200	STIPEND, HOURLY ACADEMIC	-	241,321.07	-
13's	Instr Salaries - Other	2,619,234.00	16,963,846.48	18,093,109.00
140010	NON-INSTR SALARIES - OTHER	285,545.40	-	850,790.00
141100	COUNSELOR, HOURLY	-	45,247.05	-
142100	EDUCATIONL ADMINSTRTR HRLY	-	1,242.98	-
143100	LIBRARIANS, HOURLY	-	315,272.40	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	266,581.27	-
145100	OVERLOAD,SUMMER NON-INST	-	36,964.27	-
146100	REPL SABBATICL,HRLYNONINST	-	621.99	-
146600	REPLC COUNSLR SUMMR HRLY	-	3,079.50	-
147100	SERVIC PROVIDR NONINST ACA	-	2,469.90	-
148000	NONINSTR ACA HOURLY, OTHER	-	72,440.77	-
14's	Non-Instr Salaries - Other	285,545.40	743,920.13	850,790.00
	Academic Salaries Subtotal	47,033,898.40	47,760,159.20	50,346,023.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	493,627.97	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	493,630.00	-	549,244.00
212100	SUPERVISOR, CAST	-	1,583,755.64	-
212110	SUPERVISOR, CAST	1,587,960.00	-	1,520,060.00
212200	CLASSIFIED REGULAR SALARY	-	16,977,901.60	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
212210	CLASSIFIED REGULAR SALARY	16,505,998.00	-	16,422,749.00
212400	GOVERNING BOARD	-	32,907.27	-
212410	GOVERNING BOARD	32,908.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,638,721.41	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,638,728.00	-	2,792,134.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	(42,670.00)	-
21's	Non-Instr Salaries - Reg	21,259,224.00	21,684,243.89	21,316,827.00
221000	INST AIDE CONTRACT,DIRECT INST	-	985,915.84	-
221010	INST AIDE CONTRACT,DIRECT INST	985,923.00	-	1,055,054.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	526,282.30	-
222010	INST AIDE CONTRACT, NOT DIRECT	526,287.00	-	529,474.00
22's	Instr Aides - Reg	1,512,210.00	1,512,198.14	1,584,528.00
230010	NON ACADEMIC SALARIES - OTHER	1,704,872.00	-	1,270,655.00
231100	HOURLY CLASSIFIED, TEMP	-	1,187,224.12	-
231300	HOURLY TUTORS	-	144,803.42	-
231400	HRLY ADMINISTRATOR NON INST	-	58,627.32	-
231600	HRLY SUPERVISOR, TEMP	-	3,425.00	-
232100	OVERTIME CLASSIFID SALARIED	-	98,442.90	-
232200	OVERTIME SUPERVISR SALRIED	-	9,660.19	-
234100	SERVICE PROVIDER CLASSIFIED	-	3,248.53	-
235100	STUDENT EMPLOYEE	-	101,313.83	-
235200	STUDENT TUTORS	-	10,271.24	-
236000	SERVICE PROVIDER TEMPORARY	-	2,376.00	-
23's	Non-Academic Salaries - Other	1,704,872.00	1,619,392.55	1,270,655.00
240010	INSTR AIDES - OTHER	535,630.00	-	457,483.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	401,264.97	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	91,713.30	-
245100	STUDENT INSTR AIDE, DIRECT	-	22,284.00	-
24's	Instr Aides - Other	535,630.00	515,262.27	457,483.00
	Non Acad Salaries Subtotal	25,011,936.00	25,331,096.85	24,629,493.00
310010	STRS	4,963,203.87	-	6,035,586.00
311101	STRS ACADEMIC INSTRUCTORS	-	4,111,434.51	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	228,990.39	-
311301	STRS OTHERACA NONINSTRUCT	-	706,420.44	-
312102	STRS CLASSIFIED	-	9,266.50	-
312202	STRS NON-INSTR ADMIN/SUPR	-	33,820.50	-
314101	STRS, ON-BEHALF, INSTR	-	2,886,520.00	-
314102	STRS, ON-BEHALF, NONINSTR	-	685,335.00	-
31's	STRS	4,963,203.87	8,661,787.34	6,035,586.00
320010	PERS	3,099,034.00	-	3,717,648.00
321101	PERS ACADEMIC INSTRUCTORS	-	75,702.22	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	119,917.19	-
321301	PERS OTHERACA NONINSTRUCT	-	25,556.61	-
322102	PERS CLASSIFIED	-	2,177,944.43	-
322202	PERS NON-INSTR ADMIN/SUPR	-	577,213.64	-
322302	PERS INSTR AIDE DIRECT INSTR	-	119,657.52	-
322402	PERS INST AIDE NOTDIRECT INS	-	69,467.22	-
32's	PERS	3,099,034.00	3,165,458.83	3,717,648.00
330010	FICA & MEDICARE (OASDI)	2,524,002.29	-	2,610,923.00
331101	FICA ACADEMIC INSTRUCTORS	-	59,549.28	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	46,912.03	-
331301	FICA OTHERACA NONINSTRUCT	-	12,308.92	-
332102	FICA CLASSIFIED	-	1,060,737.26	-
332202	FICA NON-INSTR ADMIN/SUPR	-	269,813.18	-
332302	FICA INSTR AIDE DIRECT INSTR	-	65,881.97	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	31,972.44	-
335101	MEDCA ACADEM INSTRUCTORS	-	554,927.77	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
335201	MEDCA EDUCATNL ADMIN/SUPV	-	40,523.68	-
335301	MEDCA OTH ACA NONINSTRUCT	-	83,918.05	-
336102	MEDCA CLASSIFIED	-	266,019.81	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	69,660.86	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,138.70	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	8,930.05	-
33's	FICA & Medicare (OASDI)	2,524,002.29	2,591,294.00	2,610,923.00
340010	HEALTH & WELFARE	15,330.00	-	16,080.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,971,326.30	-
340110	MEDIC ACA	5,007,256.00	-	5,881,588.00
340120	MEDIC ACADEMIC ADJUNCT	-	239,742.75	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	15,923.31	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	371,349.26	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,039,936.84	-
340210	MEDIC CLS	3,907,792.00	-	4,761,881.00
340252	MEDIC CLASSIFIED	-	3,910,030.86	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	921,705.15	-
340310	MEDIC AA/CAST	1,372,373.00	-	1,541,490.00
340352	MEDIC INSTR AIDE DIRECT INST	-	192,774.46	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	127,331.92	-
341101	DENT ACADEMIC INSTRUCTORS	-	196,419.29	-
341110	DENT ACA	266,636.00	-	288,560.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	16,759.10	-
341201	DENT OTHER ACA NONINSTRUC	-	44,032.63	-
341210	DENT CLS	257,715.00	-	274,893.00
341252	DENT CLASSIFIED	-	214,894.62	-
341302	DENT NON-INSTR ADMIN/SUPR	-	44,940.92	-
341310	DENT AA/CAST	67,763.00	-	78,487.00
341352	DENT INSTR AIDE DIRECT INSTR	-	11,849.04	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,038.29	-
342101	VISION ACADEMIC INSTRUCTOR	-	53,151.23	-
342110	VISION ACA	69,708.00	-	72,946.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,439.56	-
342201	VISION OTHR ACA NONINSTRUC	-	12,005.03	-
342210	VISION CLS	67,106.00	-	71,205.00
342252	VISION CLASSIFIED	-	59,130.45	-
342302	VISION NON-INSTR ADMIN/SUP	-	12,487.44	-
342310	VISION AA/CAST	18,033.00	-	20,111.00
342352	VISION INSTR AIDE DIRECT INST	-	3,403.42	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,928.07	-
343101	LIFE ACADEMIC INSTRUCTORS	-	16,255.62	-
343110	LIFE ACA	21,585.00	-	21,578.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,710.88	-
343201	LIFE OTHER ACA NONINSTRUCT	-	3,661.12	-
343210	LIFE CLS	20,685.00	-	20,839.00
343252	LIFE CLASSIFIED	-	18,081.49	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	3,902.14	-
343310	LIFE AA/CAST	6,022.00	-	5,965.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,030.69	-
343402	LIFE INST AIDE NOT DIRECT INS	-	588.04	-
344101	LTD ACADEMIC INSTRUCTORS	-	58,997.25	-
344110	LTD ACA	77,784.00	-	78,388.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	5,915.61	-
344201	LTD OTHER ACA NONINSTRUCT	-	13,839.39	-
344210	LTD CLS	48,040.00	-	49,495.00
344252	LTD CLASSIFIED	-	41,334.86	-
344302	LTD NON-INSTR ADMIN/SUPR	-	11,734.57	-
344310	LTD AA/CAST	20,890.00	-	22,277.00

UNRESTRICTED AND DESIGNATED

		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
335201	MEDCA EDUCATNL ADMIN/SUPV	-	40,523.68	-
335301	MEDCA OTH ACA NONINSTRUCT	-	83,918.05	-
336102	MEDCA CLASSIFIED	-	266,019.81	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	69,660.86	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,138.70	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	8,930.05	-
	33's FICA & Medicare (OASDI)	2,524,002.29	2,591,294.00	2,610,923.00
340010	HEALTH & WELFARE	15,330.00	-	16,080.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,971,326.30	-
340110	MEDIC ACA	5,007,256.00	-	5,881,588.00
340120	MEDIC ACADEMIC ADJUNCT	-	239,742.75	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	15,923.31	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	371,349.26	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,039,936.84	-
340210	MEDIC CLS	3,907,792.00	-	4,761,881.00
340252	MEDIC CLASSIFIED	-	3,910,030.86	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	921,705.15	-
340310	MEDIC AA/CAST	1,372,373.00	-	1,541,490.00
340352	MEDIC INSTR AIDE DIRECT INST	-	192,774.46	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	127,331.92	-
341101	DENT ACADEMIC INSTRUCTORS	-	196,419.29	-
341110	DENT ACA	266,636.00	-	288,560.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	16,759.10	-
341201	DENT OTHER ACA NONINSTRUC	-	44,032.63	-
341210	DENT CLS	257,715.00	-	274,893.00
341252	DENT CLASSIFIED	-	214,894.62	-
341302	DENT NON-INSTR ADMIN/SUPR	-	44,940.92	-
341310	DENT AA/CAST	67,763.00	-	78,487.00
341352	DENT INSTR AIDE DIRECT INSTR	-	11,849.04	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,038.29	-
342101	VISION ACADEMIC INSTRUCTOR	-	53,151.23	-
342110	VISION ACA	69,708.00	-	72,946.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,439.56	-
342201	VISION OTHR ACA NONINSTRUC	-	12,005.03	-
342210	VISION CLS	67,106.00	-	71,205.00
342252	VISION CLASSIFIED	-	59,130.45	-
342302	VISION NON-INSTR ADMIN/SUP	-	12,487.44	-
342310	VISION AA/CAST	18,033.00	-	20,111.00
342352	VISION INSTR AIDE DIRECT INST	-	3,403.42	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,928.07	-
343101	LIFE ACADEMIC INSTRUCTORS	-	16,255.62	-
343110	LIFE ACA	21,585.00	-	21,578.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,710.88	-
343201	LIFE OTHER ACA NONINSTRUCT	-	3,661.12	-
343210	LIFE CLS	20,685.00	-	20,839.00
343252	LIFE CLASSIFIED	-	18,081.49	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	3,902.14	-
343310	LIFE AA/CAST	6,022.00	-	5,965.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,030.69	-
343402	LIFE INST AIDE NOT DIRECT INS	-	588.04	-
344101	LTD ACADEMIC INSTRUCTORS	-	58,997.25	-
344110	LTD ACA	77,784.00	-	78,388.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	5,915.61	-
344201	LTD OTHER ACA NONINSTRUCT	-	13,839.39	-
344210	LTD CLS	48,040.00	-	49,495.00
344252	LTD CLASSIFIED	-	41,334.86	-
344302	LTD NON-INSTR ADMIN/SUPR	-	11,734.57	-
344310	LTD AA/CAST	20,890.00	-	22,277.00

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		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
344352	LTD INSTR AIDE DIRECT INSTR	-	2,200.14	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,237.85	-
345000	EMPLOYER-PAID COBRA	-	13,787.34	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,782.09	-
345110	LTC ACA	11,427.00	-	11,496.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	726.47	-
345201	LTC OTHER ACA NONINSTRUCT	-	1,964.32	-
345210	LTC CLS	12,585.00	-	11,081.00
345252	LTC CLASSIFIED	-	9,700.25	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,127.28	-
345310	LTC AA/CAST	3,199.00	-	3,172.00
345352	LTC INSTR AIDE DIRECT INSTR	-	556.93	-
345402	LTC INST AIDE NOT DIRECT INST	-	315.48	-
348010	FUTURE RETIREE HEALTH ACA	-	1,416,025.16	-
348020	FUTURE RETIREE HEALTH CLS	-	1,359,534.77	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	347,729.44	-
348110	FUTURE RETIREE HEALTH ACA	1,510,299.00	-	1,667,448.00
348210	FUTURE RETIREE HEALTH CLS	1,439,614.00	-	1,592,739.00
348310	FUTURE RETIREE HEALTH AA/CAST	372,892.00	-	437,702.00
34's	Health & Welfare	14,594,734.00	14,814,339.12	16,929,421.00
350010	STATE UNEMP INSURANCE	133,196.78	-	64,409.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	47,070.53	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	3,744.53	-
351301	UNEMP OTH ACA NONINSTRUCT	-	6,555.29	-
352102	UNEMPLOYMENT CLASSIFIED	-	20,600.85	-
352202	UNEMP NON-INSTR ADMN/SUP	-	5,723.62	-
352302	UNEMP INSTR AIDE DIRECT INST	-	1,587.79	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	672.76	-
353102	UNEMP STUDENT	-	8.96	-
35's	State Unempl Insurance	133,196.78	85,964.33	64,409.00
360010	WORKER'S COMP	1,277,507.77	-	1,160,599.00
361101	WC ACADEMIC INSTRUCTORS	-	671,074.86	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	46,718.67	-
361301	WC OTHER ACA NON INSTRUCT	-	99,521.33	-
362102	WC CLASSIFIED	-	309,571.35	-
362202	WC NON-INSTR ADMIN/SUPERV	-	80,123.68	-
362302	WC INSTR AIDE DIRECT INSTR	-	23,515.86	-
362402	WC INSTR AIDE NOTDIRECT INST	-	10,435.78	-
363102	WC STUDENT	-	2,184.43	-
36's	Workers' Comp	1,277,507.77	1,243,145.96	1,160,599.00
370010	APPLE	107,546.89	-	137,633.00
371101	APPLE ACADEMIC INSTRUCTOR	-	76,517.56	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,734.39	-
372102	APPLE CLASSIFIED	-	27,568.19	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,947.50	-
372402	APPLE INS AIDE NOTDIRECT INS	-	2,452.36	-
37's	APPLE	107,546.89	116,220.00	137,633.00
390010	OTHER BENEFITS	1,272,922.00	-	1,272,127.00
391101	GOLDEN HANDSHAKE ACADMIC	-	461,582.18	-
391201	GOLDEN HANDSHAKE ED ADMIN	-	226,100.15	-
392102	RETIR INCENT CLASS ADMIN SUP	-	122,890.95	-
392202	RETIEMNT INCENT CLASSIFIED	-	458,552.73	-
394101	ACA BENEFITS TO SPREAD	-	(16,341.88)	-
398000	TB TESTS FOR EMPLOYEES	-	630.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	340.00	-
39's	Other Benefits	1,272,922.00	1,253,754.13	1,272,127.00
	Employee Benefits Subtotal	27,972,147.60	31,931,963.71	31,928,346.00

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		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
400010	SUPPLIES & MATERIALS	1,131,493.91	-	1,146,708.00
411000	SOFTWARE LESS THAN \$5,000	-	4,649.96	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	2,702.28	-
422000	SUBSCRIPTIONS, PERIODICALS	-	8,656.00	-
423000	BOOKSTORE TEXTBOOKS	-	4,425.95	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	308,590.80	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	542,583.07	-
441100	SUPPLIES, INSTITUTIONAL	-	10,910.93	-
441200	SUPPLIES, BOOKSTORE	-	258.60	-
441300	SUPPLIES, FOOD SERVICES	-	291.22	-
442000	COST OF FOOD, FOOD SERVICE	-	4,790.25	-
443100	FREIGHT IN	-	1,004.87	-
444000	GRADUATION GOWNS	-	1,859.50	-
445000	SALES AND USE TAX	-	412.81	-
446000	SHIPPING/HANDLING CHARGES	-	1,096.78	-
	Supplies & Materials Subtotal	1,131,493.91	892,233.02	1,146,708.00
500010	OTHER OPER EXP	12,618,203.09	-	11,472,253.00
511000	AUDIT	-	81,938.00	-
515100	INTERNET ACCESS	-	2,166.91	-
515200	JPA SELF-INSURANCE ADMIN	-	2,842.70	-
515300	SOFTWARE LICENSING FEES	-	618,633.08	-
525100	MEMBERSHIP, DISTRICT	-	160,700.53	-
525200	MEMBERSHIP, EMPLOYEE	-	7,999.56	-
531000	COUNTY ELECTION SERVICES	-	352,610.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	642,375.25	-
535500	STUDENT ACCIDENT&HOSPITAL	-	123,982.80	-
545100	ADVERTISEMENTS REQ BY LAW	-	31,684.53	-
545200	LAWYERS' FEES	-	427,441.92	-
545300	LEGAL JUDGEMENTS	-	141,378.93	-
551100	ATHLETIC OFFICIALS FEES	-	44,217.00	-
551200	CLASSROOM SPEAKERS	-	1,340.00	-
551300	INDEPENDENT CONTRACTOR	-	819,427.88	-
551400	MANAGEMENT FEES	-	2,960.00	-
551900	OTH PERSONAL&CONSULT SVC	-	1,493,978.90	-
555100	POSTAGE	-	306,236.64	-
560900	DISTRICT VEHICLE USE	-	32,876.26	-
561000	RENT & LEASE, EQUIPMENT	-	66,014.10	-
562000	RENTS & LEASES, LAND/BLDGS	-	133,980.50	-
562100	RENTAL OF FIELDS	-	12,482.50	-
563000	RENTAL OF TRANSPORTATION	-	50,007.53	-
564000	RENTAL OF FILMS	-	16,079.61	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,199,847.01	-
565200	MAINTENCE AGREE,SOFTWARE	-	657,502.17	-
565300	REPAIRS&MAINT NONINST EQUIP	-	156,169.76	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	5,283.71	-
565500	REPAIRS&MAINTENANCE BLDGS	-	427,018.26	-
565550	MAINTENANCE, GROUNDS	-	127,593.36	-
575100	TRAVEL, ACADEMIC ADMIN	-	28,579.67	-
575110	TRAVEL, STATE COMMISSION	-	4,053.22	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	40,988.85	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	80,195.46	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	61,315.50	-
575300	TRAVEL, STUDENT	-	40,431.54	-
575310	TRAVEL WITH STUDENT	-	57,095.09	-
575400	TRAVEL, NON EMPLOYEE	-	6,342.09	-
575500	ATHLETIC ENTRY FEES	-	27,515.00	-
575600	ORIENTATION EXPENSES	-	113.10	-

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		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
575700	STAFF DEVLOPMNT AT PALOMR	-	3,646.28	-
575710	TRAINING	-	257,125.38	-
575800	FOOD FOR MEETINGS	-	91,363.15	-
580100	ELECTRICITY	-	1,391,238.32	-
580150	FUEL, GAS	-	11,008.35	-
580200	GASOLINE AND OIL	-	22,577.80	-
580250	JANITORIAL SERVICES	-	525.75	-
580300	LAUNDRY/DRY CLEANING	-	12,020.14	-
580350	PEST CONTROL	-	4,687.00	-
580400	SEWAGE	-	2,588.90	-
580450	TELEPHONE	-	(577.64)	-
580500	TELEPHONE CONNECTIONS	-	95,874.37	-
580550	WASTE DISPOSAL	-	104,089.29	-
580600	WASTE DISPOSAL,HAZARDOUS	-	121,916.03	-
580650	WATER	-	322,402.15	-
585100	ADMINISTRATIVE EXPENSE	-	26,015.58	-
585150	ADVERTISE NOT REQ BY LAW	-	552,639.58	-
585200	BAD DEBT EXPENSE	-	4,503.35	-
585250	BANK CHARGES	-	3,440.00	-
585260	BANK CREDIT CARD EXPENSE	-	271,478.83	-
585400	DISALLOWED FIN AID GRANTS	-	268.36	-
585500	FINGERPRINTING	-	6,716.00	-
585510	TB TESTS	-	60.00	-
585620	BOND COSTS	-	2,000.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	86.00	-
585750	PRINTING	-	652,668.87	-
585850	PUBLISHING EXPENSE	-	15,529.00	-
585900	ROYALTY EXPENSE	-	3,284.99	-
585910	LICENSING FEE	-	32,279.66	-
590010	ABATEMENT BUDGET POOL	(650,000.00)	-	(670,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(36,477.71)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(707,684.57)	-
	Other Oper Exp Subtotal	11,968,203.09	11,760,692.13	10,802,253.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(550,000.00)
585550	INDIRECT COSTS	-	(588,610.39)	-
	Indirect Costs Subtotal	(600,000.00)	(588,610.39)	(550,000.00)
600010	CAPITAL OUTLAY	102,134.00	-	442,256.00
631000	LIBRARY BOOKS	-	104.56	-
633000	LIBRARY NONPRINT MEDIA	-	19.35	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	767.96	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	3,656.88	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	7,317.00	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,141.00	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	18,934.84	-
	Capital Outlay Subtotal	102,134.00	31,941.59	442,256.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,854,129.10	-
721010	INTRAFUND TRANS OUT WITHIN	2,869,341.00	-	2,851,411.00
731000	INTERFUND TRANS OUT BETWEEN	-	4,740,246.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,755,246.00	-	4,330,698.00
791010	RESERVE FOR CONTINGENCIES	7,811,148.00	-	8,814,929.00
791510	OTHER RESERVES	1,883,576.00	-	413,024.00
792010	CONTINGENCY,BUDGET STABILITY	7,578,384.00	-	2,156,775.00
793010	CONTINGENCY, COLA	-	-	1,538,528.00
799010	CONTINGENCY HOLDING ACCOUNT	3,308,538.00	-	5,464,272.00
	Other Outgoing Subtotal	28,206,233.00	7,594,375.10	25,569,637.00

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		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
575700	STAFF DEVELOPMNT AT PALOMR	-	3,646.28	-
575710	TRAINING	-	257,125.38	-
575800	FOOD FOR MEETINGS	-	91,363.15	-
580100	ELECTRICITY	-	1,391,238.32	-
580150	FUEL, GAS	-	11,008.35	-
580200	GASOLINE AND OIL	-	22,577.80	-
580250	JANITORIAL SERVICES	-	525.75	-
580300	LAUNDRY/DRY CLEANING	-	12,020.14	-
580350	PEST CONTROL	-	4,687.00	-
580400	SEWAGE	-	2,588.90	-
580450	TELEPHONE	-	(577.64)	-
580500	TELEPHONE CONNECTIONS	-	95,874.37	-
580550	WASTE DISPOSAL	-	104,089.29	-
580600	WASTE DISPOSAL,HAZARDOUS	-	121,916.03	-
580650	WATER	-	322,402.15	-
585100	ADMINISTRATIVE EXPENSE	-	26,015.58	-
585150	ADVERTISE NOT REQ BY LAW	-	552,639.58	-
585200	BAD DEBT EXPENSE	-	4,503.35	-
585250	BANK CHARGES	-	3,440.00	-
585260	BANK CREDIT CARD EXPENSE	-	271,478.83	-
585400	DISALLOWED FIN AID GRANTS	-	268.36	-
585500	FINGERPRINTING	-	6,716.00	-
585510	TB TESTS	-	60.00	-
585620	BOND COSTS	-	2,000.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	86.00	-
585750	PRINTING	-	652,668.87	-
585850	PUBLISHING EXPENSE	-	15,529.00	-
585900	ROYALTY EXPENSE	-	3,284.99	-
585910	LICENSING FEE	-	32,279.66	-
590010	ABATEMENT BUDGET POOL	(650,000.00)	-	(670,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(36,477.71)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(707,684.57)	-
	Other Oper Exp Subtotal	11,968,203.09	11,760,692.13	10,802,253.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(550,000.00)
585550	INDIRECT COSTS	-	(588,610.39)	-
	Indirect Costs Subtotal	(600,000.00)	(588,610.39)	(550,000.00)
600010	CAPITAL OUTLAY	102,134.00	-	442,256.00
631000	LIBRARY BOOKS	-	104.56	-
633000	LIBRARY NONPRINT MEDIA	-	19.35	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	767.96	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	3,656.88	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	7,317.00	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,141.00	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	18,934.84	-
	Capital Outlay Subtotal	102,134.00	31,941.59	442,256.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,854,129.10	-
721010	INTRAFUND TRANS OUT WITHIN	2,869,341.00	-	2,851,411.00
731000	INTERFUND TRANS OUT BETWEEN	-	4,740,246.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,755,246.00	-	4,330,698.00
791010	RESERVE FOR CONTINGENCIES	7,811,148.00	-	8,814,929.00
791510	OTHER RESERVES	1,883,576.00	-	413,024.00
792010	CONTINGENCY,BUDGET STABILITY	7,578,384.00	-	2,156,775.00
793010	CONTINGENCY, COLA	-	-	1,538,528.00
799010	CONTINGENCY HOLDING ACCOUNT	3,308,538.00	-	5,464,272.00
	Other Outgoing Subtotal	28,206,233.00	7,594,375.10	25,569,637.00

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
Expense Grand Total		140,826,046.00	124,713,851.21	144,314,716.00
861100	APPRENTICESHIP APPORTIONM	1,201,652.00	1,201,652.00	1,240,810.00
861110	APPRENTICESHIP PRIOR YEAR	-	807,750.00	-
861200	STATE GENERAL APPORTIONMT	3,771,250.00	3,530,583.00	10,128,646.00
861210	GENERL APPORTNMT PRIOR YR	-	754,135.00	101,536.00
861450	PART TIME FACULTY APPORT	342,340.00	349,944.00	375,166.00
861500	2% BFAP ADMIN	218,329.00	226,467.00	210,034.00
863100	EDUCATION PROTECTION ACCOUNT	13,608,318.00	13,608,318.00	13,870,773.00
863101	ED PROTECTION ACCT PRIOR YEAR	137,397.00	137,397.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	398,466.11	500,000.00
868100	STATE LOTTERY PROCEEDS	2,447,414.00	2,423,765.52	2,644,206.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	348,830.00	(230,159.33)	-
868200	STATE MANDATED COSTS	465,009.00	465,009.00	537,600.00
868400	RETURN TO TITLE IV FROM STATE	-	1,939.00	-
869800	OTHER MISC STATE REVENUES	60,000.00	3,632,639.00	250,000.00
869999	BEGINNING BALANCE, STATE	485,391.00	-	655,783.00
86's	State Revenues Subtotal	23,585,930.00	27,307,905.30	30,514,554.00
881100	TAX ALLOCATION SECURD ROLL	68,659,420.00	64,380,098.34	71,071,535.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,305,127.00	1,643,996.13	1,698,235.00
881300	TAX ALLOCN UNSECURED ROLL	1,886,386.00	1,973,280.49	2,042,372.00
881600	PRIOR YEARS TAXES	-	(27,774.07)	-
881900	RDA RESIDUAL PAYMENTS	-	4,310,838.50	-
883600	FOLLETT	525,000.00	498,101.47	525,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	1,880.00	1,000.00
884180	LIBRARY COPIER SALES	10,090.00	9,411.15	8,000.00
884210	PLANETARIUM SALES	40,000.00	60,032.00	42,044.00
884215	BUSINESS SERVICES CHARGES	65,978.00	56,481.84	50,500.00
884230	PRINTING CHARGES	4,479.00	41,009.50	150.00
884260	RECYCLING COMMISSION	3,000.00	6,171.09	-
884290	TICKET/GATE/PROGRAM SALES	22,585.00	22,584.91	24,000.00
884300	VENDING COMMISSIONS	70,000.00	92,435.97	70,000.00
884350	MISC SALES AND COMMISSION	64,000.00	70,532.02	57,490.00
885300	FACILITIES RENTAL AND LEASE	-	83,643.85	-
886100	INTEREST BANK ACCOUNTS	-	596.57	-
886200	INTEREST COUNTY TREASURY	125,000.00	330,689.87	300,000.00
886500	OTH INTEREST & INVEST INCOM	-	251.20	-
887400	ENROLLMENT FEE	9,162,577.00	9,045,148.20	9,030,940.00
887500	FIELD TRP;USEOF NONDIST FAC	8,800.00	9,150.00	7,000.00
887620	HLTH SERVICE PHYSICAL EXAM	17,343.00	25,028.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	208,568.00	276,849.70	180,306.00
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	146,790.20	160,000.00
888010	NON RESIDENT TUITION USA	950,000.00	846,597.50	950,000.00
888020	NONRESIDENT TUITON FOREIGN	1,920,000.00	1,904,051.00	2,000,000.00
888900	OTH STUDENT FEES&CHARGES	50.00	-	-
888920	COURSE TESTING FEE	1,200.00	2,355.00	200.00
889030	COBRA ADMIN FEE	-	300.01	-
889300	CASH OVER/SHORT	-	(165.05)	-
889600	LIBRARY FINES	500.00	2,220.20	500.00
889650	PARKING FINES	205,000.00	128,460.36	-
889660	PARKING PENALTY SURCHARG	-	0.22	-
889800	RETURNED CHECKS	-	143.00	-
889830	RETURNED CHECK FEE	-	230.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	119.24	-

UNRESTRICTED AND DESIGNATED

		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
Expense Grand Total		140,826,046.00	124,713,851.21	144,314,716.00
861100	APPRENTICESHIP APPORTIONM	1,201,652.00	1,201,652.00	1,240,810.00
861110	APPRENTICESHIP PRIOR YEAR	-	807,750.00	-
861200	STATE GENERAL APPORTIONMT	3,771,250.00	3,530,583.00	10,128,646.00
861210	GENERL APPORTNMT PRIOR YR	-	754,135.00	101,536.00
861450	PART TIME FACULTY APPORT	342,340.00	349,944.00	375,166.00
861500	2% BFAP ADMIN	218,329.00	226,467.00	210,034.00
863100	EDUCATION PROTECTION ACCOUNT	13,608,318.00	13,608,318.00	13,870,773.00
863101	ED PROTECTION ACCT PRIOR YEAR	137,397.00	137,397.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	398,466.11	500,000.00
868100	STATE LOTTERY PROCEEDS	2,447,414.00	2,423,765.52	2,644,206.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	348,830.00	(230,159.33)	-
868200	STATE MANDATED COSTS	465,009.00	465,009.00	537,600.00
868400	RETURN TO TITLE IV FROM STATE	-	1,939.00	-
869800	OTHER MISC STATE REVENUES	60,000.00	3,632,639.00	250,000.00
869999	BEGINNING BALANCE, STATE	485,391.00	-	655,783.00
86's	State Revenues Subtotal	23,585,930.00	27,307,905.30	30,514,554.00
881100	TAX ALLOCATION SECURD ROLL	68,659,420.00	64,380,098.34	71,071,535.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,305,127.00	1,643,996.13	1,698,235.00
881300	TAX ALLOCN UNSECURED ROLL	1,886,386.00	1,973,280.49	2,042,372.00
881600	PRIOR YEARS TAXES	-	(27,774.07)	-
881900	RDA RESIDUAL PAYMENTS	-	4,310,838.50	-
883600	FOLLETT	525,000.00	498,101.47	525,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	1,880.00	1,000.00
884180	LIBRARY COPIER SALES	10,090.00	9,411.15	8,000.00
884210	PLANETARIUM SALES	40,000.00	60,032.00	42,044.00
884215	BUSINESS SERVICES CHARGES	65,978.00	56,481.84	50,500.00
884230	PRINTING CHARGES	4,479.00	41,009.50	150.00
884260	RECYCLING COMMISSION	3,000.00	6,171.09	-
884290	TICKET/GATE/PROGRAM SALES	22,585.00	22,584.91	24,000.00
884300	VENDING COMMISSIONS	70,000.00	92,435.97	70,000.00
884350	MISC SALES AND COMMISSION	64,000.00	70,532.02	57,490.00
885300	FACILITIES RENTAL AND LEASE	-	83,643.85	-
886100	INTEREST BANK ACCOUNTS	-	596.57	-
886200	INTEREST COUNTY TREASURY	125,000.00	330,689.87	300,000.00
886500	OTH INTEREST & INVEST INCOM	-	251.20	-
887400	ENROLLMENT FEE	9,162,577.00	9,045,148.20	9,030,940.00
887500	FIELD TRP;USEOF NONDIST FAC	8,800.00	9,150.00	7,000.00
887620	HLTH SERVICE PHYSICAL EXAM	17,343.00	25,028.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	208,568.00	276,849.70	180,306.00
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	146,790.20	160,000.00
888010	NON RESIDENT TUITION USA	950,000.00	846,597.50	950,000.00
888020	NONRESIDENT TUITON FOREIGN	1,920,000.00	1,904,051.00	2,000,000.00
888900	OTH STUDENT FEES&CHARGES	50.00	-	-
888920	COURSE TESTING FEE	1,200.00	2,355.00	200.00
889030	COBRA ADMIN FEE	-	300.01	-
889300	CASH OVER/SHORT	-	(165.05)	-
889600	LIBRARY FINES	500.00	2,220.20	500.00
889650	PARKING FINES	205,000.00	128,460.36	-
889660	PARKING PENALTY SURCHARG	-	0.22	-
889800	RETURNED CHECKS	-	143.00	-
889830	RETURNED CHECK FEE	-	230.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	119.24	-

Expense Grand Total		140,826,046.00	124,713,851.21	144,314,716.00
861100	APPRENTICESHIP APPORTIONM	1,201,652.00	1,201,652.00	1,240,810.00
861110	APPRENTICESHIP PRIOR YEAR	-	807,750.00	-
861200	STATE GENERAL APPORTIONMT	3,771,250.00	3,530,583.00	10,128,646.00
861210	GENERL APPORTNMT PRIOR YR	-	754,135.00	101,536.00
861450	PART TIME FACULTY APPORT	342,340.00	349,944.00	375,166.00
861500	2% BFAP ADMIN	218,329.00	226,467.00	210,034.00
863100	EDUCATION PROTECTION ACCOUNT	13,608,318.00	13,608,318.00	13,870,773.00
863101	ED PROTECTION ACCT PRIOR YEAR	137,397.00	137,397.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	398,466.11	500,000.00
868100	STATE LOTTERY PROCEEDS	2,447,414.00	2,423,765.52	2,644,206.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	348,830.00	(230,159.33)	-
868200	STATE MANDATED COSTS	465,009.00	465,009.00	537,600.00
868400	RETURN TO TITLE IV FROM STATE	-	1,939.00	-
869800	OTHER MISC STATE REVENUES	60,000.00	3,632,639.00	250,000.00
869999	BEGINNING BALANCE, STATE	485,391.00	-	655,783.00
86's	State Revenues Subtotal	23,585,930.00	27,307,905.30	30,514,554.00
881100	TAX ALLOCATION SECURD ROLL	68,659,420.00	64,380,098.34	71,071,535.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,305,127.00	1,643,996.13	1,698,235.00
881300	TAX ALLOCN UNSECURED ROLL	1,886,386.00	1,973,280.49	2,042,372.00
881600	PRIOR YEARS TAXES	-	(27,774.07)	-
881900	RDA RESIDUAL PAYMENTS	-	4,310,838.50	-
883600	FOLLETT	525,000.00	498,101.47	525,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	1,880.00	1,000.00
884180	LIBRARY COPIER SALES	10,090.00	9,411.15	8,000.00
884210	PLANETARIUM SALES	40,000.00	60,032.00	42,044.00
884215	BUSINESS SERVICES CHARGES	65,978.00	56,481.84	50,500.00
884230	PRINTING CHARGES	4,479.00	41,009.50	150.00
884260	RECYCLING COMMISSION	3,000.00	6,171.09	-
884290	TICKET/GATE/PROGRAM SALES	22,585.00	22,584.91	24,000.00
884300	VENDING COMMISSIONS	70,000.00	92,435.97	70,000.00
884350	MISC SALES AND COMMISSION	64,000.00	70,532.02	57,490.00
885300	FACILITIES RENTAL AND LEASE	-	83,643.85	-
886100	INTEREST BANK ACCOUNTS	-	596.57	-
886200	INTEREST COUNTY TREASURY	125,000.00	330,689.87	300,000.00
886500	OTH INTEREST & INVEST INCOM	-	251.20	-
887400	ENROLLMENT FEE	9,162,577.00	9,045,148.20	9,030,940.00
887500	FIELD TRP;USEOF NONDIST FAC	8,800.00	9,150.00	7,000.00
887620	HLTH SERVICE PHYSICAL EXAM	17,343.00	25,028.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	208,568.00	276,849.70	180,306.00
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	146,790.20	160,000.00
888010	NON RESIDENT TUITION USA	950,000.00	846,597.50	950,000.00
888020	NONRESIDENT TUITON FOREIGN	1,920,000.00	1,904,051.00	2,000,000.00
888900	OTH STUDENT FEES&CHARGES	50.00	-	-
888920	COURSE TESTING FEE	1,200.00	2,355.00	200.00
889030	COBRA ADMIN FEE	-	300.01	-
889300	CASH OVER/SHORT	-	(165.05)	-
889600	LIBRARY FINES	500.00	2,220.20	500.00
889650	PARKING FINES	205,000.00	128,460.36	-
889660	PARKING PENALTY SURCHARG	-	0.22	-
889800	RETURNED CHECKS	-	143.00	-
889830	RETURNED CHECK FEE	-	230.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	119.24	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2017 and 2018				
FUND 11				
UNRESTRICTED AND DESIGNATED				Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
889880	STALE DATED/VOID WARRANTS	-	39,339.61	-
889900	OTHER LOCAL REVENUES	60,648.00	1,048,287.95	112,848.00
889999	BEGINNING BALANCE, LOCAL	21,367,153.00	-	21,197,997.00
88's	Local Revenues Subtotal	106,852,891.00	87,039,956.82	109,553,017.00
898100	INTERFUND TRANSFER IN,BETWN	9,263,000.00	9,263,000.00	2,959,145.00
898200	INTRAFUND TRANSFER IN,WITHIN	1,124,225.00	1,104,225.00	1,288,000.00
89's	Other Sources Subtotal	10,387,225.00	10,367,225.00	4,247,145.00
Revenue Grand Total		140,826,046.00	124,715,087.12	144,314,716.00

FUND 12 GENERAL RESTRICTED FUND



		Palomar College		
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		Comparing Fiscal Years		
		2017 and 2018		
		FUND 12		
		GENERAL RESTRICTED FUND		Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	123,013.04	-
111010	INSTRUCTIONAL SALARY, CONTRACT	197,769.41	-	205,453.00
11's	Instr Salaries - Contract	197,769.41	123,013.04	205,453.00
122100	COUNSELORS, CONTRACT	-	905,904.06	-
122110	COUNSELORS, CONTRACT	1,022,315.26	-	1,112,346.00
123400	DIRECTR/COORDINAT,ACA CONT	-	29,386.65	-
123410	DIRECTOR/COORDINATOR, ACA CONT	29,386.65	-	-
123600	DIRECTOR/COORDINATOR, AA CONT	-	271,629.93	-
123610	DIRECTOR/COORDINATOR, AA CONT	351,891.75	-	421,427.00
12's	Non-Instr Salaries - Contract	1,403,593.66	1,206,920.64	1,533,773.00
130010	INSTR SALARIES - OTHER	151,452.78	-	96,440.00
131100	ASSIGN TIME HRLY REPLACEMT	-	57,493.61	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	44,920.00	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	2,169.88	-
135300	OVERLOAD,CONTRACT INSTRUC	-	22,225.97	-
135700	OVERLOAD,SUMMER ACA HRLY	-	303.07	-
137400	SERVICE PROVIDER ED SERVIC	-	1,365.20	-
138100	STIPEND, CONTRACT INSTRUCT	-	650.00	-
13's	Instr Salaries - Other	151,452.78	129,127.73	96,440.00
140010	NON-INSTR SALARIES - OTHER	3,105,044.80	-	1,383,376.00
141100	COUNSELOR, HOURLY	-	499,716.67	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,299,169.95	-
145100	OVERLOAD,SUMMER NON-INST	-	138,866.74	-
146600	REPLC COUNSLR SUMMR HRLY	-	219,369.63	-
14's	Non-Instr Salaries - Other	3,105,044.80	2,157,122.99	1,383,376.00
	Academic Salaries Subtotal	4,857,860.65	3,616,184.40	3,219,042.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	6,377.02	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	6,377.02	-	-
212100	SUPERVISOR, CAST	-	665,229.29	-
212110	SUPERVISOR, CAST	750,453.55	-	686,467.00
212200	CLASSIFIED REGULAR SALARY	-	4,281,136.48	-
212210	CLASSIFIED REGULAR SALARY	4,947,370.15	-	5,421,440.00
212300	CLASSIFIED HEALTH PROFESSL	-	205,794.30	-
212310	CLASSIFIED HEALTH PROFESSIONAL	388,819.00	-	406,507.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,028,714.03	-
212610	NON-INSTRUCTNL ADMINISTRATORS	1,185,776.65	-	1,185,153.00
21's	Non-Instr Salaries - Reg	7,278,796.37	6,187,251.12	7,699,567.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	36,325.22	-
222010	INST AIDE CONTRACT, NOT DIRECT	36,325.91	-	47,997.00
22's	Instr Aides - Reg	36,325.91	36,325.22	47,997.00
230010	NON ACADEMIC SALARIES - OTHER	4,478,674.77	-	1,841,570.00
231100	HOURLY CLASSIFIED, TEMP	-	2,777,526.54	-
231300	HOURLY TUTORS	-	361,364.42	-
231400	HRLY ADMINISTRATOR NON INST	-	11,401.80	-
231500	HRLY HEALTH PROFESSIONAL	-	163,251.50	-
232100	OVERTIME CLASSIFID SALARIED	-	65,808.21	-
232200	OVERTIME SUPERVISR SALRIED	-	12,722.15	-
235100	STUDENT EMPLOYEE	-	114,488.98	-
235200	STUDENT TUTORS	-	31,727.29	-
235400	STUDENT WORK STUDY	-	275,961.64	-
23's	Non-Academic Salaries - Other	4,478,674.77	3,814,252.53	1,841,570.00
240010	INSTR AIDES - OTHER	60,365.00	-	36,240.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	52,462.33	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	7,902.00	-
24's	Instr Aides - Other	60,365.00	60,364.33	36,240.00
	Non Acad Salaries Subtotal	11,854,162.05	10,098,193.20	9,625,374.00

		Palomar College		
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		Comparing Fiscal Years		
		2017 and 2018		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
310010	STRS	511,746.50	-	302,650.00
311101	STRS ACADEMIC INSTRUCTORS	-	28,785.62	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	28,801.00	-
311301	STRS OTHERACA NONINSTRUCT	-	343,485.24	-
312202	STRS NON-INSTR ADMIN/SUPR	-	10,586.28	-
314101	STRS, ON-BEHALF, INSTR	-	19,321.00	-
314102	STRS, ON-BEHALF, NONINSTR	-	269,559.00	-
31's	STRS	511,746.50	700,538.14	302,650.00
320010	PERS	1,058,295.07	-	1,212,803.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	2,045.64	-
321301	PERS OTHERACA NONINSTRUCT	-	17,760.93	-
322102	PERS CLASSIFIED	-	716,131.97	-
322202	PERS NON-INSTR ADMIN/SUPR	-	220,778.77	-
322302	PERS INSTR AIDE DIRECT INSTR	-	570.73	-
322402	PERS INST AIDE NOTDIRECT INS	-	5,968.41	-
32's	PERS	1,058,295.07	963,256.45	1,212,803.00
330010	FICA & MEDICARE (OASDI)	721,509.11	-	671,507.00
331101	FICA ACADEMIC INSTRUCTORS	-	31.43	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	913.23	-
331301	FICA OTHERACA NONINSTRUCT	-	8,608.03	-
332102	FICA CLASSIFIED	-	344,163.93	-
332202	FICA NON-INSTR ADMIN/SUPR	-	98,356.83	-
332302	FICA INSTR AIDE DIRECT INSTR	-	1,868.48	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	2,961.04	-
335101	MEDCA ACADEM INSTRUCTORS	-	3,645.40	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	3,942.72	-
335301	MEDCA OTH ACA NONINSTRUCT	-	44,776.64	-
336102	MEDCA CLASSIFIED	-	113,969.29	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	24,923.87	-
336302	MEDCA INST AIDE DIRECT INSTR	-	764.76	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	787.49	-
33's	FICA & Medicare (OASDI)	721,509.11	649,713.14	671,507.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	11,489.02	-
340110	MEDIC ACA	227,728.75	-	253,750.00
340125	MEDIC NON-ACADEMIC ADJUNCT	-	1,977.86	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	16,142.64	-
340201	MEDIC OTHER ACA NONINSTRUC	-	159,506.26	-
340210	MEDIC CLS	1,489,937.97	-	1,803,473.00
340252	MEDIC CLASSIFIED	-	1,124,413.47	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	327,135.81	-
340310	MEDIC AA/CAST	452,374.69	-	441,748.00
340402	MEDIC INSTAIDE NOTDIRECTINST	-	6,576.00	-
341101	DENT ACADEMIC INSTRUCTORS	-	1,046.53	-
341110	DENT ACA	12,366.49	-	14,828.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	748.82	-
341201	DENT OTHER ACA NONINSTRUC	-	8,420.60	-
341210	DENT CLS	80,272.99	-	97,222.00
341252	DENT CLASSIFIED	-	58,327.14	-
341302	DENT NON-INSTR ADMIN/SUPR	-	17,489.80	-
341310	DENT AA/CAST	26,845.46	-	24,666.00
341402	DENT INSTAIDE NOT DIRECTINST	-	819.17	-
342101	VISION ACADEMIC INSTRUCTOR	-	293.80	-
342110	VISION ACA	3,131.20	-	3,622.00
342151	VISION EDUCATIONL ADMIN/SUP	-	215.10	-
342201	VISION OTHR ACA NONINSTRUC	-	2,336.31	-
342210	VISION CLS	21,620.12	-	25,190.00

	Palomar College			
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	GENERAL RESTRICTED FUND			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
342252	VISION CLASSIFIED	-	16,659.88	-
342302	VISION NON-INSTR ADMIN/SUP	-	4,836.68	-
342310	VISION AA/CAST	6,857.20	-	6,362.00
342402	VISION INSTAIDE NOT DIRECTINS	-	235.29	-
343101	LIFE ACADEMIC INSTRUCTORS	-	90.02	-
343110	LIFE ACA	963.40	-	1,056.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	157.81	-
343201	LIFE OTHER ACA NONINSTRUCT	-	696.95	-
343210	LIFE CLS	6,621.04	-	7,379.00
343252	LIFE CLASSIFIED	-	5,082.25	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,467.70	-
343310	LIFE AA/CAST	2,186.62	-	1,947.00
343402	LIFE INST AIDE NOT DIRECT INS	-	72.16	-
344101	LTD ACADEMIC INSTRUCTORS	-	341.38	-
344110	LTD ACA	3,499.43	-	3,509.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	637.61	-
344201	LTD OTHER ACA NONINSTRUCT	-	2,420.70	-
344210	LTD CLS	13,499.27	-	16,247.00
344252	LTD CLASSIFIED	-	10,639.26	-
344302	LTD NON-INSTR ADMIN/SUPR	-	4,319.89	-
344310	LTD AA/CAST	6,345.78	-	6,189.00
344402	LTD INST AIDE NOT DIRECT INST	-	111.49	-
345101	LTC ACADEMIC INSTRUCTORS	-	48.08	-
345110	LTC ACA	510.93	-	625.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	87.69	-
345201	LTC OTHER ACA NONINSTRUCT	-	382.49	-
345210	LTC CLS	3,533.88	-	3,924.00
345252	LTC CLASSIFIED	-	2,726.34	-
345302	LTC NON-INSTR ADMIN/SUPR	-	791.37	-
345310	LTC AA/CAST	1,211.09	-	1,032.00
345402	LTD INST AIDE NOT DIRECT INST	-	38.50	-
348010	FUTURE RETIREE HEALTH ACA	-	56,655.30	-
348020	FUTURE RETIREE HEALTH CLS	-	313,003.68	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	102,648.21	-
348110	FUTURE RETIREE HEALTH ACA	67,588.74	-	81,180.00
348210	FUTURE RETIREE HEALTH CLS	379,588.99	-	447,819.00
348310	FUTURE RETIREE HEALTH AA/CAST	120,400.02	-	130,219.00
34's	Health & Welfare	2,927,084.06	2,261,089.06	3,371,987.00
350010	STATE UNEMP INSURANCE	27,317.48	-	11,310.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	299.00	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	354.63	-
351301	UNEMP OTH ACA NONINSTRUCT	-	3,262.26	-
352102	UNEMPLOYMENT CLASSIFIED	-	9,228.27	-
352202	UNEMP NON-INSTR ADMN/SUP	-	2,116.76	-
352302	UNEMP INSTR AIDE DIRECT INST	-	59.95	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	71.58	-
353102	UNEMP STUDENT	-	3.31	-
35's	State Unempl Insurance	27,317.48	15,395.76	11,310.00
360010	WORKER'S COMP	298,298.48	-	225,878.00
361101	WC ACADEMIC INSTRUCTORS	-	4,214.72	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	4,474.58	-
361301	WC OTHER ACA NON INSTRUCT	-	53,214.49	-
362102	WC CLASSIFIED	-	129,712.05	-
362202	WC NON-INSTR ADMIN/SUPERV	-	28,933.82	-
362302	WC INSTR AIDE DIRECT INSTR	-	766.09	-
362402	WC INSTR AIDE NOTDIRECT INST	-	830.57	-
363102	WC STUDENT	-	6,765.90	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2017 and 2018			
	FUND 12			
	GENERAL RESTRICTED FUND			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
	36's Workers' Comp	298,298.48	228,912.22	225,878.00
370010	APPLE	87,631.80	-	63,415.00
371101	APPLE ACADEMIC INSTRUCTOR	-	73.75	-
371301	APPLE OTH ACA NONINSTRUCT	-	3,244.97	-
372102	APPLE CLASSIFIED	-	54,563.45	-
372302	APPLE INST AIDE DIRECT INSTR	-	457.76	-
372402	APPLE INS AIDE NOTDIRECT INS	-	163.75	-
	37's APPLE	87,631.80	58,503.68	63,415.00
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	5,631,882.50	4,877,408.45	5,859,550.00
400010	SUPPLIES & MATERIALS	2,445,299.71	-	1,929,361.00
411000	SOFTWARE LESS THAN \$5,000	-	12,822.86	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	34,437.83	-
422000	SUBSCRIPTIONS, PERIODICALS	-	12,306.57	-
423000	BOOKSTORE TEXTBOOKS	-	133,254.50	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	669,566.94	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,010.07	-
432000	INSTRUCTIONAL TESTS	-	13,768.39	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	436,497.66	-
441100	SUPPLIES, INSTITUTIONAL	-	78,654.92	-
441300	SUPPLIES, FOOD SERVICES	-	37,615.72	-
442000	COST OF FOOD, FOOD SERVICE	-	11,791.88	-
443100	FREIGHT IN	-	62.04	-
446000	SHIPPING/HANDLING CHARGES	-	2,487.51	-
	Supplies & Materials Subtotal	2,445,299.71	1,445,276.89	1,929,361.00
500010	OTHER OPER EXP	10,373,882.62	-	8,364,667.00
515100	INTERNET ACCESS	-	21,096.06	-
515300	SOFTWARE LICENSING FEES	-	404,301.38	-
525100	MEMBERSHIP, DISTRICT	-	13,091.03	-
525200	MEMBERSHIP, EMPLOYEE	-	2,867.44	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	5,753.22	-
535500	STUDENT ACCIDENT&HOSPITAL	-	39,875.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	13,569.34	-
545200	LAWYERS' FEES	-	1,984.00	-
551100	ATHLETIC OFFICIALS FEES	-	815.00	-
551200	CLASSROOM SPEAKERS	-	1,170.00	-
551300	INDEPENDENT CONTRACTOR	-	1,968,699.57	-
551500	SECURITY GUARD SERVICES	-	797.40	-
551900	OTH PERSONAL&CONSULT SVC	-	1,107,495.52	-
555100	POSTAGE	-	43,143.10	-
560900	DISTRICT VEHICLE USE	-	3,481.95	-
561000	RENT & LEASE, EQUIPMENT	-	14,606.86	-
562000	RENTS & LEASES, LAND/BLDGS	-	178,380.01	-
563000	RENTAL OF TRANSPORTATION	-	30,307.44	-
564000	RENTAL OF FILMS	-	753.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	114,060.04	-
565200	MAINTENCE AGREE,SOFTWARE	-	84,378.67	-
565300	REPAIRS&MAINT NONINST EQUIP	-	17,008.33	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	58,598.65	-
565500	REPAIRS&MAINTENANCE BLDGS	-	50,379.09	-
565550	MAINTENANCE, GROUNDS	-	53.81	-
575100	TRAVEL, ACADEMIC ADMIN	-	62,575.21	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	74,571.66	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	120,827.05	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	182,429.85	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 12		
		GENERAL RESTRICTED FUND		Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
575300	TRAVEL, STUDENT	-	8,468.62	-
575310	TRAVEL WITH STUDENT	-	131,948.22	-
575400	TRAVEL, NON EMPLOYEE	-	43,171.77	-
575500	ATHLETIC ENTRY FEES	-	300.00	-
575600	ORIENTATION EXPENSES	-	917.01	-
575700	STAFF DEVELOPMNT AT PALOMR	-	5,290.87	-
575710	TRAINING	-	128,775.06	-
575800	FOOD FOR MEETINGS	-	166,791.63	-
580100	ELECTRICITY	-	10,714.61	-
580150	FUEL, GAS	-	14,176.98	-
580250	JANITORIAL SERVICES	-	315.75	-
580300	LAUNDRY/DRY CLEANING	-	3,426.07	-
580450	TELEPHONE	-	5,011.16	-
580500	TELEPHONE CONNECTIONS	-	5,689.00	-
580550	WASTE DISPOSAL	-	432.00	-
580650	WATER	-	330.00	-
585100	ADMINISTRATIVE EXPENSE	-	12,593.00	-
585110	UPWARD BOUND STUDENT EXPENSE	-	74,299.99	-
585150	ADVERTISE NOT REQ BY LAW	-	220,217.04	-
585260	BANK CREDIT CARD EXPENSE	-	24,194.45	-
585400	DISALLOWED FIN AID GRANTS	-	1,394.00	-
585500	FINGERPRINTING	-	5,253.00	-
585510	TB TESTS	-	94.00	-
585750	PRINTING	-	392,583.91	-
585800	PROPERTY TAX EXPENSE	-	148.34	-
585910	LICENSING FEE	-	20,264.70	-
	Other Oper Exp Subtotal	10,373,882.62	5,893,870.86	8,364,667.00
580010	INDIRECT COSTS BUDGET POOL	972,506.88	-	605,747.00
585550	INDIRECT COSTS	-	588,610.39	-
	Indirect Costs Subtotal	972,506.88	588,610.39	605,747.00
600010	CAPITAL OUTLAY	10,121,455.71	-	4,227,597.00
612000	SITE IMPROVEMENT	-	15,653.91	-
612200	PARKING IMPROVEMENT	-	1,225.52	-
621000	BUILDING ADDITIONS	-	19,855.50	-
622000	BUILDING BUILT IN FIXTURES	-	2,691.32	-
623000	BUILDING CONSTRUCTION	-	1,898,052.08	-
623100	ARCHITECTURL&ENGINEER FEE	-	104,991.25	-
623200	BLUEPRINTS&INSPECTION SVCS	-	14,560.00	-
623300	PERMITS AND FEES	-	1,150.00	-
624100	RELOCATABLE BLDG PURCHAS	-	2,674.36	-
631000	LIBRARY BOOKS	-	46,166.93	-
632000	LIBRARY MAGAZINE&PERIODICL	-	54,780.46	-
633000	LIBRARY NONPRINT MEDIA	-	147,397.45	-
641100	EQUIP INST REPL INVTR>\$1000	-	9,820.43	-
641200	EQUIP INST, REPLACE>\$200-999	-	2,334.55	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	3,591.31	-
641400	EQUIP INSTR,ADDITNL>1000	-	361,690.78	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,902.54	-
643000	LEASE PURCHASE EQUIPMENT	-	359.48	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,013,183.04	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	84,217.49	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	664,071.79	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	240,241.67	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	9,618.30	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	346,200.97	-

	FUND 12
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GENERAL RESTRICTED FUND

Run Aug 31, 2017

		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
575300	TRAVEL, STUDENT	-	8,468.62	-
575310	TRAVEL WITH STUDENT	-	131,948.22	-
575400	TRAVEL, NON EMPLOYEE	-	43,171.77	-
575500	ATHLETIC ENTRY FEES	-	300.00	-
575600	ORIENTATION EXPENSES	-	917.01	-
575700	STAFF DEVELOPMNT AT PALOMR	-	5,290.87	-
575710	TRAINING	-	128,775.06	-
575800	FOOD FOR MEETINGS	-	166,791.63	-
580100	ELECTRICITY	-	10,714.61	-
580150	FUEL, GAS	-	14,176.98	-
580250	JANITORIAL SERVICES	-	315.75	-
580300	LAUNDRY/DRY CLEANING	-	3,426.07	-
580450	TELEPHONE	-	5,011.16	-
580500	TELEPHONE CONNECTIONS	-	5,689.00	-
580550	WASTE DISPOSAL	-	432.00	-
580650	WATER	-	330.00	-
585100	ADMINISTRATIVE EXPENSE	-	12,593.00	-
585110	UPWARD BOUND STUDENT EXPENSE	-	74,299.99	-
585150	ADVERTISE NOT REQ BY LAW	-	220,217.04	-
585260	BANK CREDIT CARD EXPENSE	-	24,194.45	-
585400	DISALLOWED FIN AID GRANTS	-	1,394.00	-
585500	FINGERPRINTING	-	5,253.00	-
585510	TB TESTS	-	94.00	-
585750	PRINTING	-	392,583.91	-
585800	PROPERTY TAX EXPENSE	-	148.34	-
585910	LICENSING FEE	-	20,264.70	-
	Other Oper Exp Subtotal	10,373,882.62	5,893,870.86	8,364,667.00
580010	INDIRECT COSTS BUDGET POOL	972,506.88	-	605,747.00
585550	INDIRECT COSTS	-	588,610.39	-
	Indirect Costs Subtotal	972,506.88	588,610.39	605,747.00
600010	CAPITAL OUTLAY	10,121,455.71	-	4,227,597.00
612000	SITE IMPROVEMENT	-	15,653.91	-
612200	PARKING IMPROVEMENT	-	1,225.52	-
621000	BUILDING ADDITIONS	-	19,855.50	-
622000	BUILDING BUILT IN FIXTURES	-	2,691.32	-
623000	BUILDING CONSTRUCTION	-	1,898,052.08	-
623100	ARCHITECTURL&ENGINEER FEE	-	104,991.25	-
623200	BLUEPRINTS&INSPECTION SVCS	-	14,560.00	-
623300	PERMITS AND FEES	-	1,150.00	-
624100	RELOCATABLE BLDG PURCHAS	-	2,674.36	-
631000	LIBRARY BOOKS	-	46,166.93	-
632000	LIBRARY MAGAZINE&PERIODICL	-	54,780.46	-
633000	LIBRARY NONPRINT MEDIA	-	147,397.45	-
641100	EQUIP INST REPL INVTR>\$1000	-	9,820.43	-
641200	EQUIP INST, REPLACE>\$200-999	-	2,334.55	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	3,591.31	-
641400	EQUIP INSTR,ADDITNL>1000	-	361,690.78	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,902.54	-
643000	LEASE PURCHASE EQUIPMENT	-	359.48	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,013,183.04	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	84,217.49	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	664,071.79	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	240,241.67	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	9,618.30	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	346,200.97	-

Account	Description		Year to Date	
575300	TRAVEL, STUDENT	-	8,468.62	-
575310	TRAVEL WITH STUDENT	-	131,948.22	-
575400	TRAVEL, NON EMPLOYEE	-	43,171.77	-
575500	ATHLETIC ENTRY FEES	-	300.00	-
575600	ORIENTATION EXPENSES	-	917.01	-
575700	STAFF DEVELOPMNT AT PALOMR	-	5,290.87	-
575710	TRAINING	-	128,775.06	-
575800	FOOD FOR MEETINGS	-	166,791.63	-
580100	ELECTRICITY	-	10,714.61	-
580150	FUEL, GAS	-	14,176.98	-
580250	JANITORIAL SERVICES	-	315.75	-
580300	LAUNDRY/DRY CLEANING	-	3,426.07	-
580450	TELEPHONE	-	5,011.16	-
580500	TELEPHONE CONNECTIONS	-	5,689.00	-
580550	WASTE DISPOSAL	-	432.00	-
580650	WATER	-	330.00	-
585100	ADMINISTRATIVE EXPENSE	-	12,593.00	-
585110	UPWARD BOUND STUDENT EXPENSE	-	74,299.99	-
585150	ADVERTISE NOT REQ BY LAW	-	220,217.04	-
585260	BANK CREDIT CARD EXPENSE	-	24,194.45	-
585400	DISALLOWED FIN AID GRANTS	-	1,394.00	-
585500	FINGERPRINTING	-	5,253.00	-
585510	TB TESTS	-	94.00	-
585750	PRINTING	-	392,583.91	-
585800	PROPERTY TAX EXPENSE	-	148.34	-
585910	LICENSING FEE	-	20,264.70	-
	Other Oper Exp Subtotal	10,373,882.62	5,893,870.86	8,364,667.00
580010	INDIRECT COSTS BUDGET POOL	972,506.88	-	605,747.00
585550	INDIRECT COSTS	-	588,610.39	-
	Indirect Costs Subtotal	972,506.88	588,610.39	605,747.00
600010	CAPITAL OUTLAY	10,121,455.71	-	4,227,597.00
612000	SITE IMPROVEMENT	-	15,653.91	-
612200	PARKING IMPROVEMENT	-	1,225.52	-
621000	BUILDING ADDITIONS	-	19,855.50	-
622000	BUILDING BUILT IN FIXTURES	-	2,691.32	-
623000	BUILDING CONSTRUCTION	-	1,898,052.08	-
623100	ARCHITECTURL&ENGINEER FEE	-	104,991.25	-
623200	BLUEPRINTS&INSPECTION SVCS	-	14,560.00	-
623300	PERMITS AND FEES	-	1,150.00	-
624100	RELOCATABLE BLDG PURCHAS	-	2,674.36	-
631000	LIBRARY BOOKS	-	46,166.93	-
632000	LIBRARY MAGAZINE&PERIODICL	-	54,780.46	-
633000	LIBRARY NONPRINT MEDIA	-	147,397.45	-
641100	EQUIP INST REPL INVTR>\$1000	-	9,820.43	-
641200	EQUIP INST, REPLACE>\$200-999	-	2,334.55	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	3,591.31	-
641400	EQUIP INSTR,ADDITNL>1000	-	361,690.78	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,902.54	-
643000	LEASE PURCHASE EQUIPMENT	-	359.48	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,013,183.04	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	84,217.49	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	664,071.79	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	240,241.67	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	9,618.30	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	346,200.97	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	305,965.23	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	120,903.85	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	86,732.58	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	192,770.73	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	97,409.68	-
	Capital Outlay Subtotal	10,121,455.71	5,850,213.20	4,227,597.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,000,000.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,000,000.00	-	1,226,650.00
731010	INTERFUND TRANS OUT BETWEEN	4,000.00	-	4,000.00
751000	STUDENT GRANTS	-	442,142.10	-
751010	STUDENT GRANTS	559,798.52	-	190,384.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	390,868.22	-
762010	STUDT BOOK&SUPLY PAYMENTS	390,868.22	-	254,943.00
763000	STUDENT TRANSPORTATION	-	38,815.00	-
763010	STUDENT TRANSPORTATION	38,815.00	-	20,060.00
766000	STU MEAL TICKET/FOOD SVCS	-	24,575.00	-
766010	STU MEAL TICKET-FOOD SVCS	24,575.00	-	2,000.00
767000	STUDENT PIC CARD	-	8,265.00	-
767010	STUDENT PIC CARD	8,265.27	-	-
769000	STUDENT OTHER EXPENSES	-	3,033.87	-
769010	STUDENT OTHER EXPENSES	3,033.87	-	40,497.00
799010	CONTINGENCY HOLDING ACCOUNT	3,650,421.00	-	11,934,120.00
	Other Outgoing Subtotal	6,679,776.88	2,907,699.19	13,672,654.00
Expense Grand Total		52,936,827.00	35,277,456.58	47,503,992.00
812130	HEA FED WORK STUDY	412,513.00	275,961.64	-
812220	HEA TRIO	533,398.00	379,279.85	517,862.00
812221	HEA TRIO/SSS PRIOR YEAR	165,514.00	165,514.00	154,118.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	236,900.00	139,008.13	236,900.00
812226	HEA TRIO EOC PRIOR YEAR	40,943.00	40,940.28	97,895.00
812240	HEA TRIO UPWARD BOUND	767,875.00	426,790.72	593,934.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	96,130.00	96,130.00	341,084.00
812250	HEA GEAR UP	3,715,320.00	1,760,975.21	3,715,320.00
812251	HEA GEAR UP PRIOR YEAR	980,729.00	980,729.00	1,954,344.00
812260	TRIO TALENT SEARCH GRANT	240,000.00	120,643.48	240,000.00
812261	TRIO TALENT SEARCH PRIOR YEAR	12,470.00	12,467.98	119,359.00
812290	HEA TITLE V HISPANIC SRVG INST	649,806.00	398,546.72	-
812291	HEA TITLE V HSI PRIOR YEAR	656,851.00	656,838.62	251,259.00
814100	TANF (FEDERAL)	56,338.00	56,338.00	53,521.00
815190	PELL GRANT ADMIN ALLOWANC	15,000.00	23,525.00	15,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,000.00	40,178.00	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	659,605.00	676,893.00
819400	NATIONAL SCIENCE FOUN GRNT	10,000.00	10,000.00	294,812.00
819401	NATIONL SCIENCE FOUN GRT PR YR	4,441.00	4,441.00	-
819800	OTHER FEDERAL REVENUES	26,412.00	26,412.50	-
819999	BEGINNING BALANCE, FEDERAL	192,348.00	-	158,749.00
81's	Federal Revenues Subtotal	9,492,593.00	6,283,373.13	9,441,050.00
861100	APPRENTICESHIP APPORTIONM	-	-	394,170.00
861600	BASIC SKILLS	299,703.00	195,193.73	278,577.00
862150	EOPS	1,257,601.00	1,257,601.00	1,192,669.00
862200	DSPS	947,186.00	947,186.00	922,717.00
862210	DSPS PRIOR YEAR	-	3,581.80	-
862212	DEAF & HARD OF HEARING (DHH)	53,453.00	53,453.00	94,998.00

		Palomar College		
		BUDGET REPORT		
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		2017 and 2018		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
862213	ACCESS T/PRINT & ELECTRNC INFO	11,652.00	11,652.00	14,250.00
862250	CALWORKS	262,126.00	258,903.00	277,071.00
862400	OTH GEN CATEGORICL PROGMS	2,404,024.00	2,286,394.00	1,344,280.00
862445	STRONG WORKFORCE PROGRAM	2,072,427.00	686,727.04	3,458,127.00
862450	BFAP	661,497.00	661,497.00	632,248.00
862500	CARE	125,215.00	125,215.00	118,954.00
862700	INSTR EQUIP/LIBRY MATERIALS	675,507.00	675,507.00	-
862750	MATRICULATION	3,541,997.00	2,693,413.43	3,717,630.00
862755	STUDENT EQUITY FUNDS	1,922,940.00	834,873.56	2,540,578.00
862760	INNOVATION IN HIGHER EDUCATION	2,000,000.00	12,741.54	1,987,258.00
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	3,236,688.51	5,000,000.00
865310	ASSOCIATE DEGREE NURSING GRAN	222,400.00	222,400.00	222,400.00
865392	TTIP SOUTH PRIOR YEAR	626,132.00	626,132.00	692,340.00
868100	STATE LOTTERY PROCEEDS	680,682.00	643,242.21	869,328.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	134,620.03	-
869800	OTHER MISC STATE REVENUES	56,820.00	335,105.45	10,595.00
869999	BEGINNING BALANCE, STATE	6,171,583.00	(89.69)	3,501,770.00
86's	State Revenues Subtotal	27,921,974.00	15,902,037.61	27,269,960.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	687,183.00	686,147.79	191,603.00
883100	CONTRACT INSTRUCTIONL SVC	3,937,799.00	1,579,813.80	2,654,808.00
883300	CONT INSTR SVC CONTRACT ED	385,043.00	184,454.26	724,159.00
883310	CONT INSTR SVC CE PRIOR YEAR	-	-	19,639.00
883500	CONTRACT INSTR SVC VOC ED	50,000.00	-	50,000.00
884170	KKSM ADVERTISING SALES	1,200.00	1,845.00	1,200.00
884320	WELLNESS CENTER FEES	35,000.00	34,491.42	35,000.00
884330	WELLNESS CENTER PARKING	1,500.00	1,310.00	1,500.00
884340	WELLNESS CNTR PROCES FEE	-	200.00	-
887600	HEALTH SERVICE FEE STUDENT	900,000.00	1,042,415.00	950,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(4.00)	-
887700	INSTR MAT FEES;SALE MATERL	30,000.00	30,000.00	30,000.00
888030	NONRESIDENT CAPITAL OUTLAY	36,647.00	65,168.50	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	128,340.00	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	11,793.60	8,000.00
888110	ONE-DAY PERMIT MACHINES	205,000.00	258,011.89	225,000.00
888112	PARKING METERS	-	29,221.83	20,000.00
888900	OTH STUDENT FEES&CHARGES	148,877.00	131,295.00	115,000.00
888920	COURSE TESTING FEE	236,036.00	276,698.00	203,700.00
889650	PARKING FINES	-	-	100,000.00
889900	OTHER LOCAL REVENUES	161,917.00	152,572.57	3,754.00
889999	BEGINNING BALANCE, LOCAL	3,831,757.00	-	2,693,692.00
88's	Local Revenues Subtotal	11,711,459.00	5,426,229.66	9,112,555.00
898200	INTRAFUND TRANSFR IN,WITHIN	3,810,801.00	3,749,904.10	1,680,427.00
89's	Other Sources Subtotal	3,810,801.00	3,749,904.10	1,680,427.00
Revenue Grand Total		52,936,827.00	31,361,544.50	47,503,992.00

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 SERVICES FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 22		
	PROP M BOND			Run Aug 31, 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	9,000.00	-	6,000.00
585250	BANK CHARGES	-	6,000.00	-
	Other Oper Exp Subtotal	9,000.00	6,000.00	6,000.00
712000	DEBT REDEMPTION PRINCIPAL	-	4,160,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	4,160,000.00	-	3,910,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	5,873,900.00	-
713010	DEBT INTEREST, SERVICE CHGS	5,873,900.00	-	9,575,900.00
799010	CONTINGENCY HOLDING ACCOUNT	4,542,164.00	-	3,606,473.00
	Other Outgoing Subtotal	14,576,064.00	10,033,900.00	17,092,373.00
Expense Grand Total		14,585,064.00	10,039,900.00	17,098,373.00
881400	VOTED INDEBT SECURED ROLL	9,500,000.00	9,732,341.54	11,594,000.00
881500	VOTED INDEBT UNSECURDROLL	350,000.00	237,435.32	620,000.00
886200	INTEREST COUNTY TREASURY	30,000.00	63,431.78	186,000.00
889999	BEGINNING BALANCE, LOCAL	4,705,064.00	-	4,698,373.00
88's	Local Revenues Subtotal	14,585,064.00	10,033,208.64	17,098,373.00
Revenue Grand Total		14,585,064.00	10,033,208.64	17,098,373.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 23		
	PROP M BOND			Run Aug 31, 2017
	DEBT SERVICE - SERIES B			
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	7,500.00	-	4,500.00
585250	BANK CHARGES	-	4,500.00	-
	Other Oper Exp Subtotal	7,500.00	4,500.00	4,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	367,396.30	-
712010	DEBT REDEMPTION PRINCIPAL	367,397.00	-	880,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	4,105,908.67	-
713010	DEBT INTEREST, SERVICE CHGS	4,235,553.00	-	4,049,612.00
799010	CONTINGENCY HOLDING ACCOUNT	4,231,513.00	-	4,842,625.00
	Other Outgoing Subtotal	8,834,463.00	4,473,304.97	9,772,237.00
Expense Grand Total		8,841,963.00	4,477,804.97	9,776,737.00
881400	VOTED INDEBT SECURED ROLL	4,500,000.00	5,136,484.34	4,400,000.00
881500	VOTED INDEBT UNSECURDROLL	100,000.00	117,316.28	261,200.00
886200	INTEREST COUNTY TREASURY	15,000.00	34,218.79	78,360.00
889999	BEGINNING BALANCE, LOCAL	4,226,963.00	-	5,037,177.00
88's	Local Revenues Subtotal	8,841,963.00	5,288,019.41	9,776,737.00
Revenue Grand Total		8,841,963.00	5,288,019.41	9,776,737.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 24		
	PROP M BOND			Run Aug 31, 2017
	DEBT SERVICE - SERIES C			
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
500010	OTHER OPER EXP	4,500.00	-	3,000.00
585250	BANK CHARGES	-	3,000.00	-
	Other Oper Exp Subtotal	4,500.00	3,000.00	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	14,820,547.00	-	4,438,598.00
	Other Outgoing Subtotal	31,069,697.00	16,249,150.00	21,191,873.00
Expense Grand Total		31,074,197.00	16,252,150.00	21,194,873.00
881400	VOTED INDEBT SECURED ROLL	7,500,000.00	6,867,231.98	6,500,000.00
881500	VOTED INDEBT UNSECURDROLL	50,000.00	211,486.68	200,000.00
886200	INTEREST COUNTY TREASURY	150,000.00	144,107.60	150,000.00
889999	BEGINNING BALANCE, LOCAL	23,374,197.00	-	14,344,873.00
88's	Local Revenues Subtotal	31,074,197.00	7,222,826.26	21,194,873.00
Revenue Grand Total		31,074,197.00	7,222,826.26	21,194,873.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 29		
	DEBT SERVICE			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712000	DEBT REDEMPTION PRINCIPAL	-	545,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	545,000.00	-	560,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	128,897.49	-
713010	DEBT INTEREST, SERVICE CHGS	155,050.00	-	136,650.00
	Other Outgoing Subtotal	700,050.00	673,897.49	696,650.00
Expense Grand Total		700,050.00	673,897.49	696,650.00
898100	INTERFUND TRANSFER IN, BETWEEN	700,050.00	673,897.49	696,650.00
89's	Other Sources Subtotal	700,050.00	673,897.49	696,650.00
Revenue Grand Total		700,050.00	673,897.49	696,650.00

FUND 33 CHILD DEVELOPMENT FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2017 and 2018			
	FUND 33			
	CHILD DEVELOPMENT			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	406,103.97	-
111010	INSTRUCTIONAL SALARY, CONTRACT	536,248.00	-	568,599.00
	11's Instr Salaries - Contract	536,248.00	406,103.97	568,599.00
	12's Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	310,509.00	-	303,400.00
139000	INSTRUCTIONAL SALARY, OTHER	-	310,243.58	-
	13's Instr Salaries - Other	310,509.00	310,243.58	303,400.00
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	846,757.00	716,347.55	871,999.00
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	2,500.00	-	-
235100	STUDENT EMPLOYEE	-	1,877.33	-
	23's Non-Academic Salaries - Other	2,500.00	1,877.33	-
240010	INSTR AIDES - OTHER	211,720.00	-	191,000.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	190,396.79	-
	24's Instr Aides - Other	211,720.00	190,396.79	191,000.00
	Non Acad Salaries Subtotal	269,213.00	224,297.05	191,000.00
310010	STRS	84,757.00	-	92,924.00
311101	STRS ACADEMIC INSTRUCTORS	-	60,705.62	-
314102	STRS, ON-BEHALF, NONINSTR	-	42,600.00	-
	31's STRS	84,757.00	103,305.62	92,924.00
320010	PERS	9,258.00	-	17,818.00
321101	PERS ACADEMIC INSTRUCTORS	-	5,321.65	-
322102	PERS CLASSIFIED	-	2,232.78	-
322302	PERS INSTR AIDE DIRECT INSTR	-	1,702.95	-
	32's PERS	9,258.00	9,257.38	17,818.00
330010	FICA & MEDICARE (OASDI)	19,676.00	-	23,139.00
331101	FICA ACADEMIC INSTRUCTORS	-	2,392.72	-
332102	FICA CLASSIFIED	-	1,979.96	-
332302	FICA INSTR AIDE DIRECT INSTR	-	760.27	-
335101	MEDCA ACADEMIC INSTRUCTORS	-	10,394.84	-
336102	MEDCA CLASSIFIED	-	463.06	-
336302	MEDCA INST AIDE DIRECT INSTR	-	2,764.84	-
	33's FICA & Medicare (OASDI)	19,676.00	18,755.69	23,139.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	108,138.00	-
340110	MEDIC ACA	166,570.00	-	170,064.00
340120	MEDIC ACADEMIC ADJUNCT	-	3,402.08	-
340210	MEDIC CLS	29,362.00	-	-
340252	MEDIC CLASSIFIED	-	9,589.00	-
341101	DENT ACADEMIC INSTRUCTORS	-	6,329.95	-
341110	DENT ACA	9,757.00	-	10,501.00
341210	DENT CLS	1,220.00	-	-
341252	DENT CLASSIFIED	-	297.88	-
342101	VISION ACADEMIC INSTRUCTOR	-	1,818.15	-
342110	VISION ACA	2,486.00	-	2,701.00
342210	VISION CLS	258.00	-	-
342252	VISION CLASSIFIED	-	85.56	-
343101	LIFE ACADEMIC INSTRUCTORS	-	544.48	-
343110	LIFE ACA	768.00	-	791.00
343210	LIFE CLS	80.00	-	-
343252	LIFE CLASSIFIED	-	26.24	-
344101	LTD ACADEMIC INSTRUCTORS	-	946.26	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2017 and 2018			
	FUND 33			
	CHILD DEVELOPMENT			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
344110	LTD ACA	1,512.00	-	1,600.00
344210	LTD CLS	140.00	-	-
344252	LTD CLASSIFIED	-	35.93	-
345101	LTC ACADEMIC INSTRUCTORS	-	297.50	-
345110	LTC ACA	408.00	-	421.00
345210	LTC CLS	42.00	-	-
345252	LTC CLASSIFIED	-	14.00	-
348010	FUTURE RETIREE HEALTH ACA	-	15,668.44	-
348020	FUTURE RETIREE HEALTH CLS	-	1,822.76	-
348110	FUTURE RETIREE HEALTH ACA	23,802.00	-	60,391.00
348210	FUTURE RETIREE HEALTH CLS	5,550.00	-	-
	34's Health & Welfare	241,955.00	149,016.23	246,469.00
350010	STATE UNEMP INSURANCE	2,078.00	-	959.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	829.40	-
352102	UNEMPLOYMENT CLASSIFIED	-	35.02	-
352302	UNEMP INSTR AIDE DIRECT INST	-	242.87	-
	35's State Unempl Insurance	2,078.00	1,107.29	959.00
360010	WORKER'S COMP	21,529.00	-	18,387.00
361101	WC ACADEMIC INSTRUCTORS	-	12,043.88	-
362102	WC CLASSIFIED	-	600.11	-
362302	WC INSTR AIDE DIRECT INSTR	-	3,157.99	-
363102	WC STUDENT	-	35.18	-
	36's Workers' Comp	21,529.00	15,837.16	18,387.00
370010	APPLE	9,326.00	-	6,172.00
371101	APPLE ACADEMIC INSTRUCTOR	-	4,871.40	-
372302	APPLE INST AIDE DIRECT INSTR	-	4,453.63	-
	37's APPLE	9,326.00	9,325.03	6,172.00
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	388,579.00	306,604.40	405,868.00
400010	SUPPLIES & MATERIALS	68,919.00	-	62,704.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	8,410.03	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	52,003.57	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	4,654.29	-
441300	SUPPLIES, FOOD SERVICES	-	2,080.97	-
	Supplies & Materials Subtotal	68,919.00	67,148.86	62,704.00
500010	OTHER OPER EXP	43,187.00	-	23,460.00
555100	POSTAGE	-	79.90	-
561000	RENT & LEASE, EQUIPMENT	-	1,086.96	-
565200	MAINTENCE AGREE,SOFTWARE	-	2,664.50	-
565300	REPAIRS&MAINT NONINST EQUIP	-	504.01	-
565500	REPAIRS&MAINTENANCE BLDGS	-	19,879.64	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	37.45	-
575710	TRAINING	-	9.70	-
575800	FOOD FOR MEETINGS	-	358.40	-
580350	PEST CONTROL	-	1,440.00	-
580650	WATER	-	2,192.98	-
585500	FINGERPRINTING	-	869.50	-
585750	PRINTING	-	3,423.99	-
585910	LICENSING FEE	-	1,452.00	-
	Other Oper Exp Subtotal	43,187.00	33,999.03	23,460.00
600010	CAPITAL OUTLAY	-	-	2,040.00
	Capital Outlay Subtotal	-	-	2,040.00
799010	CONTINGENCY HOLDING ACCOUNT	218,327.00	-	517,777.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 33		
		CHILD DEVELOPMENT		Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	Other Outgoing Subtotal	218,327.00	-	517,777.00
Expense Grand Total		1,834,982.00	1,348,396.89	2,074,848.00
819100	CHILDCARE FOOD REIMB FEDRL	48,000.00	54,568.64	48,000.00
81's	Federal Revenues Subtotal	48,000.00	54,568.64	48,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	403,646.00	464,281.00	475,132.00
862110	CHILD DEVELOPMNT APPORT - CCTR	33,268.00	38,804.00	35,287.00
862550	CHILDCARE TAX BAILOUT	91,958.00	95,852.00	95,242.00
869100	CHILDCARE FOOD REIMB STATE	2,000.00	2,847.30	2,000.00
869800	OTHER MISC STATE REVENUES	-	42,600.00	-
869999	BEGINNING BALANCE, STATE	60,202.00	-	21,120.00
86's	State Revenues Subtotal	591,074.00	644,384.30	628,781.00
886200	INTEREST COUNTY TREASURY	100.00	4,543.64	2,000.00
887100	CHDV F/P PARENT FEES PRESCHOOL	707,240.00	686,724.08	795,400.00
887105	CHDV F/P PARENT FEES TODDLER	177,760.00	88,588.00	133,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	7,000.00	26,380.87	5,000.00
887120	CHDV SUBSIDIZED TODDLER FEES	1,000.00	1,560.00	1,500.00
889880	STALE DATED/VOID WARRANTS	-	33.17	-
889999	BEGINNING BALANCE, LOCAL	302,808.00	-	461,167.00
88's	Local Revenues Subtotal	1,195,908.00	807,829.76	1,398,067.00
898300	OTHER INCOMING TRANSFERS	-	(39,109.00)	-
89's	Other Sources Subtotal	-	(39,109.00)	-
Revenue Grand Total		1,834,982.00	1,467,673.70	2,074,848.00

FUND 41 CAPITAL PROJECTS



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2017 and 2018				
FUND 41				
CAPITAL OUTLAY				Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
889703	VISTA REDEVELOPMENT TAX REV	-	104,307.02	-
889900	OTHER LOCAL REVENUES	115,240.00	115,239.16	15,000.00
889999	BEGINNING BALANCE, LOCAL	10,636,359.00	-	13,809,317.00
88's	Local Revenues Subtotal	12,743,099.00	3,851,684.56	14,385,817.00
898200	INTRAFUND TRANSFR IN, WITHIN	1,172,156.00	1,137,134.38	1,493,422.00
89's	Other Sources Subtotal	1,172,156.00	1,137,134.38	1,493,422.00
Revenue Grand Total		26,744,432.00	7,125,223.94	19,544,040.00

FUND 42 PROP M

GENERAL OBLIGATIONS BOND FUND



	Palomar College			
	M BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 42		Run Aug 31, 2017
	PROP M BOND CONSTRUCTION			
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	274,501.84	260,393.00
212200	CLASSIFIED REGULAR SALARY	-	98,252.35	135,718.00
	21's Non-Instr Salaries - Reg		372,754.19	396,111.00
	23's Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		372,754.19	-
322102	PERS CLASSIFIED	-	13,645.24	-
322202	PERS NON-INSTR ADMIN/SUPR	-	36,153.31	-
	32's PERS		49,798.55	61,520.00
332102	FICA CLASSIFIED	-	6,095.49	-
332202	FICA NON-INSTR ADMIN/SUPR	-	16,915.77	-
336102	MEDCA CLASSIFIED	-	1,425.56	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	3,956.11	-
	33's FICA & Medicare (OASDI)		28,392.93	30,303.00
340252	MEDIC CLASSIFIED	-	20,087.00	30,576.00
340302	MEDIC NON-INSTR ADMIN/SUPR	-	49,605.00	52,632.00
341252	DENT CLASSIFIED	-	1,191.52	2,058.00
341302	DENT NON-INSTR ADMIN/SUPR	-	3,006.60	3,298.00
342252	VISION CLASSIFIED	-	342.24	540.00
342302	VISION NON-INSTR ADMIN/SUP	-	770.04	810.00
343252	LIFE CLASSIFIED	-	98.40	158.00
343302	LIFE NON-INSTR ADMIN/SUPR	-	236.16	237.00
344252	LTD CLASSIFIED	-	227.03	382.00
344302	LTD NON-INSTR ADMIN/SUPR	-	710.48	732.00
345252	LTC CLASSIFIED	-	56.00	84.00
345302	LTC NON-INSTR ADMIN/SUPR	-	126.00	126.00
348020	FUTURE RETIREE HEALTH CLS	-	7,371.80	12,078.00
348030	FUTURE RETIREE HEALTH AA/CAST	-	16,566.36	18,117.00
	34's Health & Welfare		100,394.63	121,828.00
352102	UNEMPLOYMENT CLASSIFIED	-	100.21	-
352202	UNEMP NON-INSTR ADMN/SUP	-	325.99	-
	35's State Unempl Insurance		426.20	199.00
362102	WC CLASSIFIED	-	1,571.76	-
362202	WC NON-INSTR ADMIN/SUPERV	-	4,600.41	-
	36's Workers' Comp		6,172.17	6,140.00
	37's APPLE		-	-
	Employee Benefits Subtotal		185,184.48	219,990.00
515300	SOFTWARE LICENSING FEES	-	207,301.60	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	1,866,980.88	-
545100	ADVERTISEMENTS REQ BY LAW	-	4,893.41	-
545200	LAWYERS' FEES	-	(133,257.51)	-
551300	INDEPENDENT CONTRACTOR	-	3,661.60	-
551900	OTH PERSONAL&CONSULT SVC	-	473,362.35	-
565100	MAINTENANCE AGREEMT,EQUIP	-	105,824.02	-
565200	MAINTENCE AGREEE,SOFTWARE	-	373,373.66	-
580500	TELEPHONE CONNECTIONS	-	3,695.00	-
585620	BOND COSTS	-	276,109.91	-
	Other Oper Exp Subtotal		3,181,944.92	-
623000	BUILDING CONSTRUCTION	-	58,626,270.66	-
623100	ARCHITECTURL&ENGINEER FEE	-	2,324,465.16	-
623200	BLUEPRINTS&INSPECTION SVCS	-	2,588,054.63	-
623300	PERMITS AND FEES	-	92,322.80	-
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	-	269,627.14	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	143,667.90	-
644750	EQUIP TECHNOLOGY INSTR <\$4.999	-	2,517.00	-

	Palomar College			
	M BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 42		Run Aug 31, 2017
	PROP M BOND CONSTRUCTION			
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
644800	EQUIP TECHNOLOGY NONINS>\$4,99	-	519,419.24	-
644850	EQUIP TECHNOLOGY NONINS<\$4,99	-	571,588.38	-
	Capital Outlay Subtotal		65,160,259.89	302,516,142.00
Expense Grand Total		369,656,651.00	68,900,143.48	303,132,243.00
886200	INTEREST COUNTY TREASURY	1,500,000.00	2,375,736.11	1,500,000.00
889900	OTHER LOCAL REVENUES	-	0.02	-
889999	BEGINNING BALANCE, LOCAL	229,156,651.00	-	301,632,243.00
88's	Local Revenues Subtotal	230,656,651.00	2,375,736.13	303,132,243.00
894100	SALE OF BONDS	139,000,000.00	139,000,000.00	-
89's	Other Sources Subtotal	139,000,000.00	139,000,000.00	-
Revenue Grand Total		369,656,651.00	141,375,736.13	303,132,243.00

FUND 43 ENERGY CONSERVATION FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 43		
	ENERGY CONSERVATION			Run Aug 31, 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	-	200,000.00
	Other Oper Exp Subtotal	215,000.00	-	200,000.00
799010	CONTINGENCY HOLDING ACCOUNT	1,240,011.00	-	1,392,977.00
	Other Outgoing Subtotal	1,240,011.00	-	1,392,977.00
Expense Grand Total		1,455,011.00	-	1,592,977.00
886200	INTEREST COUNTY TREASURY	-	15,469.49	-
889900	OTHER LOCAL REVENUES	-	122,496.57	-
889999	BEGINNING BALANCE, LOCAL	1,455,011.00	-	1,592,977.00
88's	Local Revenues Subtotal	1,455,011.00	137,966.06	1,592,977.00
Revenue Grand Total		1,455,011.00	137,966.06	1,592,977.00

FUND 69 OTHER POST-EMPLOYMENT BENEFITS FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2017 and 2018			
	FUND 69			
	POST RETIREMENT BENEFITS			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	82,799.00	-	85,435.00
340410	MEDICAL RETIREE	5,061,555.00	-	5,116,926.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,520,869.98	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	276,173.00	-
340604	MEDIC CLASSIFIED RETIREES	-	1,605,698.00	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	515,355.00	-
341410	DENTAL RETIREE	587,506.00	-	642,830.00
341453	DENT ACADEMIC INSTR RETIREE	-	258,449.48	-
341503	DENT EDU ADMIN/SUP RETIREE	-	28,346.55	-
341604	DENT CLASSIFIED RETIREES	-	247,548.51	-
341654	DENT CLASS ADMN/SUP RETIRE	-	53,889.72	-
345000	EMPLOYER-PAID COBRA	-	18,271.26	-
346000	RETIREE SPOUSAL BENEFITS	-	64,140.64	-
34's	Health & Welfare	5,731,860.00	5,588,742.14	5,845,191.00
	Employee Benefits Subtotal	5,731,860.00	5,588,742.14	5,845,191.00
799010	CONTINGENCY HOLDING ACCOUNT	14,298,552.00	-	16,283,313.00
	Other Outgoing Subtotal	14,298,552.00	-	16,283,313.00
Expense Grand Total		20,030,412.00	5,588,742.14	22,128,504.00
886200	INTEREST COUNTY TREASURY	25,000.00	18,382.49	18,500.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,828,838.00	3,636,996.94	4,057,895.00
889999	BEGINNING BALANCE, LOCAL	11,946,778.00	-	14,243,211.00
88's	Local Revenues Subtotal	15,800,616.00	3,655,379.43	18,319,606.00
898100	INTERFUND TRANSER IN,BETWN	4,229,796.00	4,229,796.00	-
898200	INTRA FUND TRANSFR IN,WITHIN	-	-	3,808,898.00
89's	Other Sources Subtotal	4,229,796.00	4,229,796.00	3,808,898.00
Revenue Grand Total		20,030,412.00	7,885,175.43	22,128,504.00

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 Aug 31, 2017
		FY016-017	FY016-017	FY017-18
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
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	105,227.41	-	112,012.13
441000	SUPPLIES&MATERIAL NONINSTR	-	20,551.82	-
	Supplies & Materials Subtotal	105,227.41	20,551.82	112,012.13
500010	Other Oper Exp	72,013.78	-	71,073.54
551300	INDEPENDENT CONTRACTOR	-	1,600.00	-
575800	FOOD FOR MEETINGS	-	14,237.07	-
585150	ADVERTISE NOT REQ BY LAW	-	828.00	-
585260	BANK CREDIT CARD EXPENSE	-	861.76	-
585750	PRINTING	-	2,036.04	-
	Other Oper Exp Subtotal	72,013.78	19,562.87	71,073.54
752000	STUDENT SCHOLARSHIPS	-	400.00	-
752010	STUDENT SCHOLARSHIPS	400.00	-	-
	Other Outgoing Subtotal	400.00	400.00	-
Expense Grand Total		181,641.19	41,789.69	187,085.67
882100	CONTRB,GIFTS,GRANTS,ENDOW	400.00	861.63	-
884350	MISC SALES AND COMMISSION	-	219.00	-
886100	INTEREST BANK ACCOUNTS	100.00	52.30	100.00
888950	POSTING FEES INCOME ASG	5,000.00	7,800.10	5,000.00
889100	ASG INCOME	1,800.00	1,351.20	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	7,349.94	3,000.00
889999	BEGINNING BALANCE, LOCAL	137,341.19	-	143,185.67
88's	Local Revenues Subtotal	147,641.19	17,634.17	153,085.67
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	47,634.17	187,085.67

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 72		
	STUDENT REPRESENTATION			Run Aug 31, 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	-	26,647.14	-
575310	TRAVEL WITH STUDENT	-	6,577.09	-
575800	FOOD FOR MEETINGS	-	973.33	-
	Other Oper Exp Subtotal	50,000.00	34,567.06	59,000.00
799010	CONTINGENCY HOLDING ACCOUNT	257,324.00	-	295,338.00
	Other Outgoing Subtotal	257,324.00	-	295,338.00
Expense Grand Total		312,324.00	35,222.21	359,338.00
886200	INTEREST COUNTY TREASURY	1,700.00	3,230.49	2,727.00
888400	STUDENT REPRESENTATION FEE	23,893.00	55,272.00	46,600.00
889999	BEGINNING BALANCE, LOCAL	286,731.00	-	310,011.00
88's	Local Revenues Subtotal	312,324.00	58,502.49	359,338.00
Revenue Grand Total		312,324.00	58,502.49	359,338.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2017 and 2018		
		FUND 73		
	STUDENT BODY CENTER FEE			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
400010	SUPPLIES & MATERIALS	4,000.00	-	5,000.00
441000	SUPPLIES&MATERIAL, NONINSTR	-	3,426.50	-
	Supplies & Materials Subtotal	4,000.00	3,426.50	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	-	125,134.00
	Other Outgoing Subtotal	270,190.00	193,447.49	329,984.00
Expense Grand Total		344,190.00	199,861.62	372,984.00
886200	INTEREST COUNTY TREASURY	1,442.00	2,401.80	2,213.00
888300	STUDENT CENTER FEE	222,000.00	223,483.00	224,000.00
889999	BEGINNING BALANCE, LOCAL	120,748.00	-	146,771.00
88's	Local Revenues Subtotal	344,190.00	225,884.80	372,984.00
Revenue Grand Total		344,190.00	225,884.80	372,984.00

FUND 74 STUDENT FINANCIAL AID FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2017 and 2018			
	FUND 74			
	STUDENT FINANCIAL AID TRUST			Run Aug 31, 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	389.38	-	390.00
541000	FEDRL INTEREST EARND,REPAY	-	251.20	-
541100	STATE INTEREST EARND,REPAY	-	137.70	-
	Other Oper Exp Subtotal	389.38	388.90	390.00
751000	STUDENT GRANTS	-	16,452,577.40	-
751010	STUDENT GRANTS	16,460,607.40	-	17,453,126.46
761000	DIRECT LOANS	-	970,058.00	-
761010	DIRECT LOANS	970,058.00	-	970,964.00
	Other Outgoing Subtotal	17,430,665.40	17,422,635.40	18,424,090.46
Expense Grand Total		17,434,341.16	17,423,024.30	18,427,766.84
815130	PELL GRANTS	14,657,178.40	14,651,448.40	15,438,884.46
815230	SEOG	396,000.00	394,200.00	582,072.00
815300	DIRECT LOANS	970,058.00	970,058.00	970,964.00
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
	81's Federal Revenues Subtotal	16,027,022.78	16,015,706.40	16,995,706.84
865350	CAL GRANTS FOR STUDENTS	1,406,929.00	1,406,929.00	1,431,670.00
869999	BEGINNING BALANCE, STATE	0.48	-	0.48
	86's State Revenues Subtotal	1,406,929.48	1,406,929.00	1,431,670.48
886100	INTEREST BANK ACCOUNTS	137.70	137.70	139.52
886300	INTREST EARNED ON FEDERL \$	251.20	251.20	250.00
	88's Local Revenues Subtotal	388.90	388.90	389.52
Revenue Grand Total		17,434,341.16	17,423,024.30	18,427,766.84

FUND 75 SCHOLARSHIPS AND LOANS TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2017 and 2018		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run Aug 31, 2017
		FY 2016-2017	FY 2016-2017	FY 2017-2018
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751000	STUDENT GRANTS	-	4,461.00	-
751010	STUDENT GRANTS	74,502.00	-	73,512.52
752000	STUDENT SCHOLARSHIPS	-	685,118.18	-
752010	STUDENT SCHOLARSHIPS	964,827.20	-	959,649.02
765000	STUDENT LOANS	-	10,234.61	-
765010	STUDENT LOANS	887,596.51	-	893,630.38
	Other Outgoing Subtotal	1,926,925.71	699,813.79	1,926,791.92
Expense Grand Total		1,926,925.71	699,813.79	1,926,791.92
882200	SCHOLRSHIP/GRANT/LOAN REV	677,849.04	677,849.04	678,005.00
882300	STUDENT LOAN REPAYMENTS	8,555.14	8,555.14	8,950.00
886200	INTEREST COUNTY TREASURY	12,703.60	12,703.60	12,725.00
889999	BEGINNING BALANCE, LOCAL	1,227,817.93	-	1,227,111.92
	88's Local Revenues Subtotal	1,926,925.71	699,107.78	1,926,791.92
Revenue Grand Total		1,926,925.71	699,107.78	1,926,791.92

GLOSSARY



GLOSSARY OF FINANCIAL TERMS

Abatement – The return of an item of income or expenditure to its source.

Account Code – A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

Accounting – The process of identifying, measuring, and communicating financial information to permit informed judgements and decisions by users of the information.

Accounts Payable – Amounts due and owed from others for goods and services provided prior to the end of the fiscal year (includes amounts billed but not received and amounts advanced but not paid).

Accounts Receivable – Amounts due and owed from others for goods and services provided prior to the end of the fiscal year (includes amounts billed but not received and amounts advanced by not repaid).

Accrual Basis – The method of accounting which calls for recording income when earned (even though not collected) and expenditures when liability is incurred (even though not paid). Contrasts with Cash Basis.

Activity – A set of institutional functions or operations related to an academic discipline or a grouping of service.

Allocation – Division or distribution resources according to a predetermined plan.

Apportionment – Allocation of State or Federal Aid, district taxes, or other money to community college districts or other government units.

Appropriation – An allocation of funds made by a legislative or governing body for a specified time and purpose.

Appropriation for Contingencies – (formerly termed Undistributed Reserve).

Appropriation Limitation

See Gann Limitation

Assessed Valuation – A value of land, residential for business property, set by the County Assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, or continuously owned property plus an annual increase of 2% (see Proposition 13). The assessed value is not equivalent to the market value, due to limitations of annual increase.

Associated Students Fund – The fund designated to account for money held in trust by the district for student body associations.

Audit – An examination of documents, records and accounts for the purpose of determining (1) that all present fairly the financial position of the district (2) that they are in conformity with prescribed accounting procedures and (3) that they are consistent with the preceding year.

Auxiliary Operations – Supportive services and/or specialized programs for the general benefits of the college(s). Food service and dormitories are examples of auxiliary operations.

Balance Sheet – A statement that shows assets, liabilities, reserves and fund balance or fund deficit of the community college district as of a specified date. It exhibits the financial condition of a district. Balance sheets are provided in the District's external auditor's report.

Base Year – A year to which reference is made when projecting a current condition.

Base Revenue – The districts' total prior year revenue from state general apportionment's, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

Block Grant – A fixed sum of money, not linked to enrollment/FTES measures.

Board Financial Assistance Program (BFAP) – The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay. ABIXX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

Board of Governors – The Statewide Governing Board of the Community Colleges. The Governor appoints the members. The Board hires the Chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the Legislature to regulate certain matters and it may choose to regulate others.

Board of Trustees – The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

Bookstore Fund – The fund designated to account for (operation of the community college store (Restricted).

Budget – A plan of financial operation for a given period for specified purposes consisting of an estimate of income and expenditures.

Budget Document – The instrument used by the budget-making authority to present a California Community Colleges, this is Form CCFS-11). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

Budgetary Control – The management of business affairs in accordance with and approved plan or estimated income and expenditures.

Budgeting – The process of allocating available resources among potential activities to achieve the objectives of an organization.

Cafeteria Fund – The fund designated to account for food services.

Capital Outlay – The acquisition of fixed assets or additions to fixed assets, including land or existing building, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings or equipment.

Capital Outlay Projects Fund – The fund designated to account for the accumulation of receipts and disbursements for the acquisition or construction or capital outlay items. A fund established under Capital Projects Funds.

Cash – An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designed as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

Cash Basis – Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

Categorical Funds – Funds received by a district for a certain purpose, which can only be spent for that purpose. Example: Funding for the disabled, EOPS, deferred maintenance and matriculation.

Chart of Accounts – A systematic list of accts applicable to a specific entity.

Child Development Fund – The fund designated to account for child development services.

Consumer Price Index (CPI) – A measure of the cost of living compiled by the United States Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

COP – Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Costs – The California Community College Accounting Manual gives specific guidelines as to what costs shall be considered direct, direct support or indirect support, and how they shall be accounted for.

Costs, Direct – Costs charged to a program most clearly identified with the program.

Costs, Direct Support – Charges that constitute a reallocation of portions of the direct costs accumulated in support programs for services rendered directly to other programs. Examples might be for maintenance or printing service costs charged back to a college or department.

Costs, Indirect Support – Those costs of support programs remaining after the direct and direct support costs have been identified.

Costs of Living Adjustments (COLA) – An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

Current Expense of Education – Usually regarded as expenses other than capital outlay, community services, transportation (buses) and selected categorical funds.

Current Liabilities – Amount due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

Debt Service Funds – Funds used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

Decline - when a college has fewer FTES than the previous year; there may be three years of Decline, the oldest Decline is restored first

Deferred Maintenance – Major repairs of buildings and equipment, which have been postponed by college districts. Some matching state funds are available to districts, which establish a deferred maintenance program (50/50 match).

Deficit – Excess of liabilities over assets.

Delinquent Taxes – Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached (see also prior years' taxes).

Designated Income – Income received for a specific purpose.

Disabled Student Programs and Services (DSP&S) – The purpose of these special programs and services is to integrate the disabled student into the general college program to provide educational intervention leading to vocational preparation, transfer to general education; and to increase independence or to refer students to the community resources most appropriate to their needs.

Drug-Free Workplace – All institutions receiving grants from any federal agency must certify that they will provide a drug-free workplace.

Employee Benefits – Amounts paid by the school district on behalf of employees. These amounts are not included in the gross salary, but are over and above. They are fringe benefit payments and, while not paid directly employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement Systems); (3) O.A.S.D.I. (Social Security) and Medicare taxes; (4) workers' compensation payments and (5) unemployment insurance.

Encumbrances – Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Enrollment/FTES Cap – A limit on the number of students (FTES) for which the state will provide funding.

Enterprise Funds – A subgroup of the Proprietary Funds Group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciations) be financed or recovered primarily through use charges, or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EOPS – Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

Equalization – Funds allocated by the legislature to raise districts with lower revenue limits toward the statewide average.

Expenditures – Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether cash has been paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Expenses – Expenditures made or liabilities incurred for goods and services used in the current year.

Fees – Amounts collected from or paid to individuals or groups for services or for use of facilities.

Fiduciary Funds Group – A group of funds used to account for assets held by the district in a trustee or agent capacity on behalf of individuals, private organizations, student organizations, other governmental units, and/or other funds.

Fifty-Percent Law – Requires that fifty percent of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aids. Salaries of counselors and librarians are not included in this classification.

Fiscal Year – For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year, which can, by agreement begin at any time and end one year later.

Fixed Costs – Those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

Full-Time Equivalent Employees (FTE) – Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

Full-Time Equivalent Students (FTES) – An FTES represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent students (FTES) is one of the workload measures used in the computation of state support for California Community Colleges (see form CCFS-320 “Apportionment Attendance Report”).

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein.

Fund Balance – The fund equity of governmental funds and Trust Funds, the difference between assets and liabilities within a fund.

Gann Amendment – An initiative passed in November 1979 adding Article XIII B to the California Constitution. It establishes limits on annual appropriations from the proceeds of taxes by the State, cities, counties, school districts and most special districts. Implementing legislation, SB1352 (Marks), was passed in 1980. Proposition 98 approved by the voters in November 1988 made modifications to the Gann Amendment.

General Fund – The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General Ledger – A basic group of accounts in which all transactions of a fund are recorded.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of and guidelines to financial accounting and reporting.

Growth—occurs after a college is fully restored or if there has been no decline

Growth Funding - Potential for the District to earn Growth FTES or associated ongoing dollars; Palomar is not eligible until all lost FTES has been restored

Income – (1) Revenues; (2) The excess of revenues over expenditures.

Inflation Factor – Adjustments for inflation, which are prescribed by law for school, district apportionments. The factor is more commonly referred to as the COLA (Cost-of-Living Adjustment).

Inter-fund Transfers – Money that is taken from one fund and added to another fund without an expectation of repayment.

Internal Control – A plan or organization in which employees' duties are so arranged. Records and procedures so designated as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, income, and expenditures. Under such a system the employee's work is subdivided so that no one employee performs a complete cycle of operation; such procedures call for proper delegation by designated officials.

Intrafund Transfer – The transfer of monies within a fund of the district.

Invoice – An itemized statement of charges from the vendor to the purchaser for merchandise sold or services rendered.

Liabilities – Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

Lottery – Approved by voters in November 1984, lottery games began in October 1985. Of the total lottery revenues generated, a minimum of 34% must be distributed to public schools and colleges for "education of pupils." Legislated changes require 50% of all new lottery funds to be expended for instructional materials and supplies.

Mandated Costs – College district expenditures, which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

Matriculation – The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1468 of the California Statutes of 1986. The purpose of matriculation is to promote and sustain the effort of students to reach their educational goals through a program of support services tailored to the needs of the individual students. Students are obligated to express at least a broad educational extent at entrance, and to declare a specific educational objective within a reasonable time after enrolling.

Non-Resident Tuition – A student who is not a resident of California is required, under the uniform student residency requirements to pay a tuition fee as prescribed by ECS 76140. The fee shall not be less than average statewide cost per student.

Object – Expenditure classification category of an item or a service purchased.

PERS – Public Employees' Retirement System. State employees, school districts and the law requires school district classified State to contribute to the fund for full-time classified employees.

Prepaid Expenses – Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

Prior Years' Taxes – Taxes received in the current fiscal year for delinquencies or impounds in previous fiscal years.

Program Accounting – A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Program-Based Funding – A system whereby a program or activity generates revenue based on a formula or allocation without specifying where and how the funds must be spent.

Proposition 13 (1978) – An initiative amendment passed in June 1978, which added Article XIII A to the California Constitution. Tax rates on second property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 98 (1988) – An amendment to the California constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit). When the proposition was first implemented community colleges got about 11% of the funds. This has steadily been reduced, and now the community colleges get about 10% and K-12 gets the remaining amount. In May 1996, community colleges and K-12 forged an agreement on the position 98 split. The essence of this agreements contained in Assembly Bill 445.

Proposition 111 (1990) – A Senate Constitutional Amendment which modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined; this includes the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

Proprietary Funds Group – A group of funds used to account for those ongoing government activities that, because of their income-producing character, are similar to those found in the private sector.

Purchase Order – A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services and the cost of the same.

Reimbursement – Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund, or department.

Requisition – A document submitted initialing a purchase order to secure specified articles or services.

Reserve – An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes. The Chancellor's Office mandated a minimum reserve of 5% with a Board reserve of 7%. Currently, Palomar's unrestricted reserve is \$8M.

Restoration - brings the college back to previous year's FTES level. Three years to restore the FTES.

Restricted Accounts – Cash and/or other assets, which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

Revenue – Increase in assets without a corresponding increase in liabilities and does not represent exchange of property for cash.

Revolving Cash Account – A stated amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The funds are reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

Scholarship and Loan Fund – The fund designated to account for monies received and disbursed for scholarships, grants-in-aid, and loans to students.

Shortfall – An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

Stability—Title 5 Section 58776—Declines in college FTES that result in a reduction of calculated basic allocation will not cause a reduction in basic allocation base revenue until the third year after the year of the FTES decline, and the basic allocation will not be reduced if the FTES is restored back to or above the pre-Divide base.

Stability Funding—Funding a college gets during the first year of Divide, funded at the same FTES as the previous year.

State Apportionment – An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

STRS – State Teachers' Retirement System. State law requires that school district employees, school districts, and the State contribute to their fund for full-time certificated employees.

Student Body Fund – A fund to control the receipts and disbursements for student association activities.

Student Financial Aid Fund – The fund designated to account for the deposit and payment of student financial aid including grants and loans or other monies intended for similar purposes and excluding administrative costs.

Summer Shift (Borrowing) -Title 5 Section 58010-refers to rules related to courses that overlap fiscal years; Summer FTES may be reported in the fiscal year in which census occurs or when the course ends; Borrowing should be done at P2 to maximize cash flow

Supplanting – To use one type of funds to provide goods and services previously paid for with another type of funds. Generally this practice is prohibited when State or Federal funds are used to replace local funds.

TRANS – Tax Revenue Anticipation Notes. These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

Trust Fund – A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

Unencumbered Balance – The portion of an appropriation or allotment not yet expended or obligated.

Unfunded FTES – FTES that are generated in excess of the enrollment/FTES cap.

Warrant – A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may not be negotiable.