



TENTATIVE BUDGET

FISCAL YEAR 2019-20

SUBMITTED FOR APPROVAL
AT THE JUNE 25, 2019
GOVERNING BOARD MEETING



PALOMAR COMMUNITY COLLEGE DISTRICT
1140 WEST MISSION ROAD, SAN MARCOS, CALIFORNIA 92069



Our Vision

**LEARNING FOR
SUCCESS**

Our Mission

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

Our Values

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

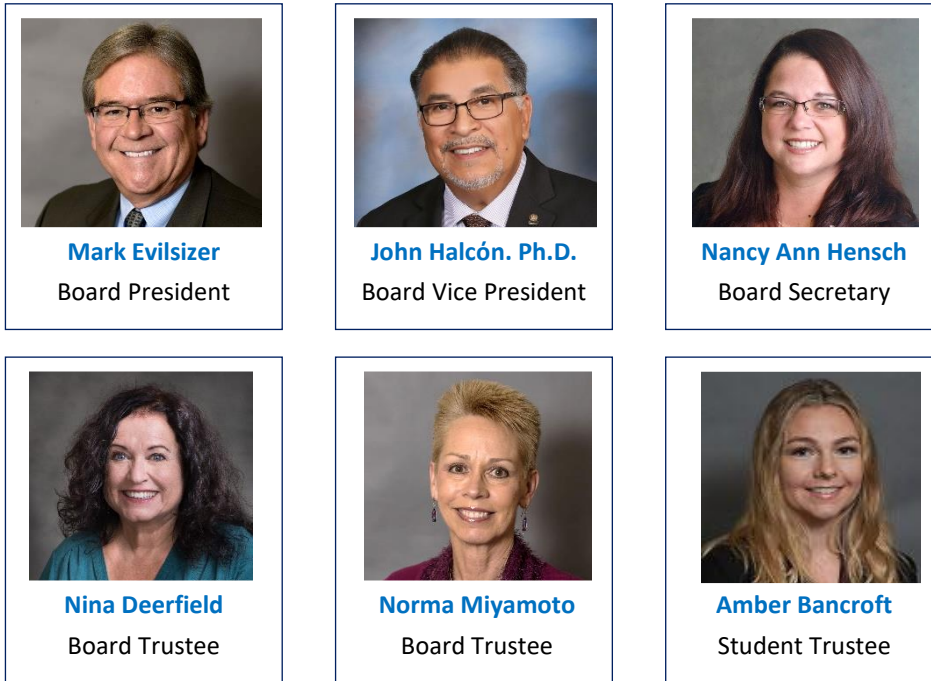
- Excellence in teaching, learning, and service
- Integrity as the foundation for all we do
- Access to our programs and services
- Equity and the fair treatment of all in our policies and procedures
- Diversity in learning environments, philosophies, cultures, beliefs, and people
- Inclusiveness of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



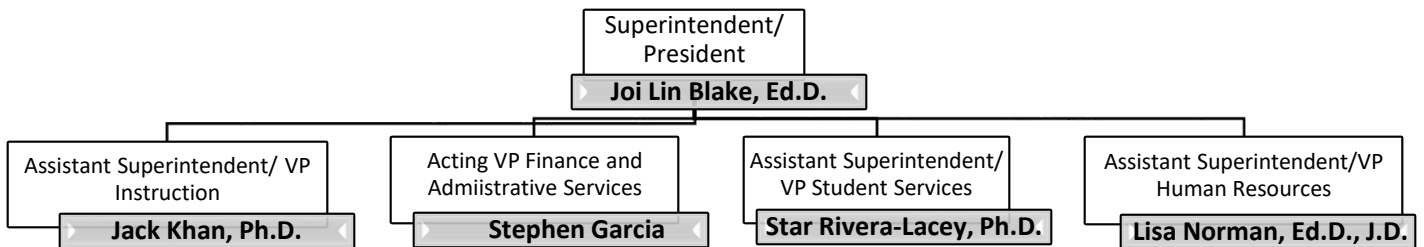
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PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD

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



DISTRICT EXECUTIVE ADMINISTRATION



FISCAL SERVICES LEADERSHIP TEAM

Carmen M. Coniglio
 Brandi Y. Taveuveu
 Ping Lee
 Robert Threatt
 Cassandra Stone

Sr. Director, Fiscal Services
 Manager, Budget and Payroll
 Interim Manager, Accounting
 Internal Auditor/Analyst
 Manager, Student Accounts and Cashiering



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PALOMAR COLLEGE OVERVIEW

The California Community Colleges is the largest system of higher education in the nation serving more than 2.1 million students attending 115 community colleges in 73 districts. Community Colleges offer associate's degrees, prepare students for transfer to four-year institutions, provide opportunities for lifelong learning, and train the workforce that sustains California's economy.

Founded in 1946, Palomar Community College District is the largest single-college district in San Diego County, California. 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. The college has an open admissions policy and utilizes a semester-based academic calendar. 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.

The majority of funding for community colleges and districts falls under Proposition 98, a state constitutional amendment approved by the voters in 1988. Proposition 98 established a process for determining annual community college funding to be supported by a combination of local property tax and state General Fund dollars.

ACCREDITATION

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

CAMPUS LOCATIONS

Palomar College is situated in the City of San Marcos, approximately 30 miles north of San Diego. Committed to serving the entire district, the college takes learning to its communities via the **San Marcos Main Campus**, augmented by education centers and sites.

✚ **Palomar College (Main Campus)**

1140 W. Mission Rd.
San Marcos, CA 92069

✚ **Fallbrook Education Center**

35090 Horse Ranch Creek Rd.
Fallbrook, CA 92028

✚ **Rancho Bernardo Education Center**

11111 Rancho Bernardo Rd.
Rancho Bernardo, CA 92127

✚ **Escondido Education Center**

1951 E. Valley Parkway
Escondido, CA 92027

✚ **Camp Pendleton Education Site**

Joint Education Center, Bldg. 1331
Oceanside, CA 92058

✚ **Fallbrook Education Site**

2400 S. Stagecoach Ln.
Fallbrook, CA 92028

✚ **Pauma Education Site**

1010 Pauma Reservation Rd.
Pauma Valley, CA 92061

✚ **Ramona Community Campus**

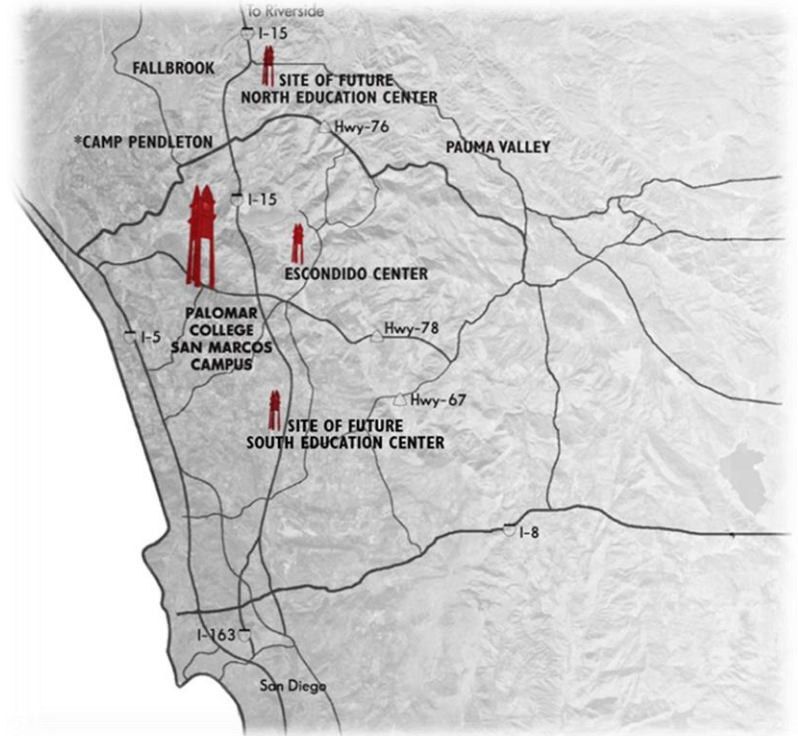
1010 Ramona Street
Ramona, CA 92065

✚ **Ramona High School (ESL Classes)**

1401 Hanson Lane
Ramona, CA 92065

✚ **Public Safety Training Center**

182 Santar Place
San Marcos, CA 92069



MESSAGE FROM THE SUPERINTENDENT

June 11, 2019

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

From: Joi Lin Blake, Ed.D.

Presented By: Stephen Garcia, Acting Vice President, Finance and Administrative Services
Carmen Coniglio, Senior Director, Fiscal Services

The new fiscal year 2019-20 will bring some challenges to Palomar College as a result of the new Student Centered Funding Formula (SCFF). During fiscal year 2017-18, the College generated 19,149 full time equivalent students (FTES); in fiscal year 2018-19 the College is anticipating 17,911 FTES. Between the Governor's May Revise and the Community College League of California Priority Requests and proposed legislation, it may be difficult to determine what the final funding will be for Palomar College. Some of the proposed legislation may bring additional costs and liability exposure to community colleges, however, it is too early to measure the impact.

The state apportionment funding represents the primary source of revenue to the District. Although the SCFF model contains hold harmless provisions, it has made it difficult for the College to avoid deficit budgeting. Because the FTES generated has declined and apportionment funding is insufficient, true structural balance is not possible at this time. The 2019-20 Tentative Budget has been developed to purposely use existing reserves to offset operating costs. Since the SCFF formula is volatile and dependent on many factors, it will be closely watched throughout the year. Revenue projections, as well as corresponding expense estimates, will be revised as more data is available for analysis.

It is important to note that the College has to gear up in anticipation of a major impact due to the following:

- FTES not earned of 1,238 or an estimated loss of revenue of approximately \$4,614,026 between FTES not generated in 2018-19 from the previous year will impact the College in future years
- Hold harmless funding is guaranteed only through fiscal year 2020-21; any loss in revenue after the hold harmless funding stops will have to be addressed
- Although the Governor's May Revise may offer some relief for the CalSTRS employer contribution rates, CalPERS relief is still being considered by the legislature
- The new funding formula and adjusting efforts and resources to that end to maximize services to students and revenue for the College
- Safety and maintaining our infrastructure as we continue to build academic and support facilities is essential. Local voter approved bonds provide for the actual building but do not bring in revenues to fund operating expenses.
- Annual premiums for District-sponsored health insurance have increased by approximately 3.1%

In view of the above, it is critical that the College take steps to reduce expenditures and increase revenue to maintain the Academic Core program for students. Some of the following should be pursued for feasibility as revenue enhancing projects and be evaluated:

- Opportunity costs due to low class efficiency must be reviewed. The College is not generating the FTES sufficient to be classified as a large district (which affects our basic allocation) and enrollment has been declining. Higher costs resulting from low efficiency should be reviewed and corrected. Overload and adjunct faculty expense has increased without a corresponding increase in FTES. Non-academic personnel should also be reviewed for efficiency
- A thorough analysis of the three categories of the new funding formula has to be continually assessed in regards to the Base Allocation (70%), Supplemental Allocation (20%) and Success Allocation (10%) so that the College can maximize its efforts to serving students in the three categories and generating corresponding revenue
- Alignment of ongoing commitments with revenue, without reliance on one-time funds
- Contractual obligations must be reviewed including bargaining agreements to make sure that the College is operating efficiently and within available resources
- Revenue generating projects such as the development of the Public-Private-Partnerships and student and faculty/staff housing, must be brought to fruition to offset any future losses in revenue and to sustain the core academic and support programs of the College
- The development and pursuance of State-recognized center status of the Rancho Bernardo and the Fallbrook Education Centers to generate additional FTES and revenue
- Review of College facilities agreements and fee structure for internal and external groups
- Review of District general procurement practices and contractual agreements

The 2019-20 Tentative Budget incorporates the Cost of Living Allowance set at 3.26% and the 7% contingency reserve required by the Board. At this stage of the budget development process, there are many uncertainties related to the State's new funding formula and provisions that are still contingent on definition and final action by the Chancellor's Office. Nevertheless, in order to comply with the California Code of Regulations Section 58305 requirements for tentative budget approval and to begin financial activity by July 1, 2019, it is recommended that the Governing Board approve the District's 2019-20 Tentative Budget as presented. Any revisions to this budget will be reflected in the 2019-20 Adopted Budget document, which will be presented to the Governing Board for approval on September 10, 2019.

2019-20 STATE BUDGET

Governor's Budget

On January 10, Governor Newsom released his budget proposal for the 2019-20 fiscal year. Under the Governor's proposal, the overall state budget would increase by \$7.7 billion (3.8%) from the enacted 2018-19 budget, to \$209 billion.

The proposed budget made assumptions regarding continued growth in the three largest General Fund revenues – personal income tax, sales and use tax, and corporation tax. The Governor's proposals made substantial commitments to reduce state debt, build reserves, and allocated 87% of its discretionary spending to one-time initiatives, including paying down pension liabilities, paying of all remaining budgetary debt and deferrals, increasing the Rainy Day Fund, and increasing the Safety Net Reserve.

Each year, the state calculates a "minimum guarantee" for schools and community college funding based on a set of formulas established in Proposition 98 and related status. The California Community Colleges (CCC) shares of Proposition 98 funding at the May Revision are 10.99%, 10.97%, and 10.93% for the prior year, current year, and budget year, respectively. These shares are at or above the traditional share of 10.93%

The proposed CCC funding proposals highlight two of the following Governor's proposals – expanding the California College Promise and continuing implementation of the Student Centered Funding Formula. The bulk of the new funding is for 3.46% cost-of-living adjustments (COLA) for apportionments and certain categorical programs.

May Revision

On May 9, Governor Newsom released his May Revision budget proposal for the 2019-20 fiscal year, reflecting updated estimates of revenues, assumptions of continued economy expansion, and a focus on budget resiliency. The Governor maintains commitment to reducing state debt, paying down liabilities, building reserves, and allocating spending to one-time initiatives.

In the May Revision, the administration proposed \$340 million in ongoing policy adjustments for CCC. Most notably, new funding is proposed for deferred maintenance and to backfill reduced federal funding in the Foster Parent Education Program. The COLA rate is reduced from 3.46% to 3.26%. Consistent with the Governor's January proposals, the May Revision proposes continued implementation of the Student Centered Funding Formula.

The May Revision makes no substantive changes to the January Proposal but proposed expanding the California College Promise (Assembly Bill 19 of 2017, Santiago) to provide funding for second year of fee waivers for all first-time, full-time students.

The May Revision also expands the Governor's proposal on pension costs. The proposal continues to include a one-time \$2.3 billion CalSTRS payment that would reduce districts' share of the unfunded liability for teacher pensions. According to CalSTRS, this would reduce the district contribution rate by about four-tenths of a percentage point beginning in 2021-22. The exact rate reduction depends on a number of factors and is likely to fluctuate from year to year. The Governor also proposed a payment of \$500 million in each of the next two fiscal years, which will reduce the districts' required contribution from 18.1% to 16.7% for 2019-20 and from 19.1% to 18.1% for 20-21. State fiscal experts emphasize that the relief is temporary and should be treated as a one-time savings with no ongoing benefit. Moreover, the

Legislative Analyst Office cautions that the difficulty in managing pension costs could become much more pronounced during a downturn.

Student-Centered Funding Formula

The new Student Centered Funding Formula (SCFF), as implemented beginning in 2018-19, is in line with the Board of Governors' *Vision for Success* or the state's priorities to serve all students and eliminate equity gaps. While approximately 70% of allocations through the Student Centered Funding Formula is still based on enrollment, the formula also emphasizes student equity by targeting money to districts serving low-income students. The new formula bases general apportionments on three factors:

- Base Allocation, which largely reflects enrollment at the district measured in terms of Full-Time Equivalent Student (FTES).
- Supplemental Allocation, which is based on the number of students who received a California Promise Grant, a Pell Grant, and Assembly Bill 540 students
- Student Success Allocation, which is based on outcomes related to student success metrics

General Apportionment: Compared to 2018-19, the 2019-20 May Revision reflects an increase of \$265 million to support districts' enrollment growth, COLA, and minimum revenue provision.

Below are the key elements of change in operational funding that will be used for the Palomar College 2019-20 Tentative Budget:

- **Cost-of-Living Adjustment (COLA):** The May Revision sets the COLA at 3.26%. This is a modest decrease from the Governor's January State Budget estimate that projected the COLA to be 3.46%. The COLA will be applied to the factors in the Student Centered Funding Formula for the Base Allocation, Supplemental Allocation, and Student Success Allocation.
PCCD Impact: The 3.26% COLA under the May Revision could provide \$3.6 million in ongoing unrestricted revenue.
- **Continued Implementation of the Student Centered Funding Formula (SCFF):** The SCFF formula is a key component of the State's strategy to achieve the *Vision for Success*, focused primarily on three main areas: access, equity, and performance. The SCFF apportions funding using a 70% base allocation linked to enrollment, a 20% supplemental allocation designed primarily to benefit low-income students, and a 10% student success allocation based on student outcomes. The Governor's May Revision continues the SCFF but adjusts the implementation provisions. For the fiscal year 2019-20, the funding rates would instead reflect the 2018-19 rates adjusted by COLA. The funding rates for 2020-21 and beyond would remain unchanged from current law.
- **Hold Harmless Provisions:** In 2019-20, the District would receive the highest of the following calculations: (1) the SCFF Calculated Revenue for 2019-20, (2) the SCFF Calculated Revenue for 2018-19, or (3) the Total Computational Revenue (TCR) the District received in 2017-18, adjusted by the COLAs in 2018-19 and 2019-20. Current law provides commitment to fund, at minimum, the 2017-18 TCR adjusted by COLA.

PCCD Impact: The Total Computational Revenue (TCR) for the fiscal year 2019-20 will be based on the total revenue the District received in 2017-18, adjusted by the COLAs in 2018-19 and 2019-20. The TCR is budgeted at \$115.1 million.

- **Adjustments to the Student-Centered Funding Formula Implementation:** The May Revision includes the following refinements to the SCFF framework:
 - ✚ Capping the year-to year growth in the student success allocation to 10%
 - ✚ Refining the definition of “transfer” outcome for the student success allocation, effective for 2018-19. Under the current law, a transfer is attributed to each district in which a student enrolled before transferring. Under the May Revision proposal, a transfer will be attributed to the student’s district of residence. At this time, the Chancellor’s Office does not have the district-level data on eligible transfer awards that would be necessary to implement adjustments to the transfer metric. There are no estimates as yet

- **Deferred Maintenance:** The May Revision proposes \$39.6 million for scheduled maintenance funding. If enacted, the Chancellor’s Office would distribute the funds based on FTES as of the second apportionment (P2).
PCCD Impact: This proposal could provide \$600K of scheduled maintenance funding if included in the final budget in June.

- **Expansion of the California College Promise:** Built on the framework under Assembly Bill 19 of 2017 – the May Revision provides \$5.2 million in additional one-time funding for outreach and expansion of the California College Promise (second year of fee waivers for eligible students).

- **Relief on CalSTRS Costs:** The May Revision includes temporary relief to pay districts’ statutory employer contributions to CalSTRS. For 2019-20, the District’s contribution rate would drop from 18.1% to 16.7% of covered payroll.
PCCD Impact: No additional funding. The District’s CalSTRS contribution rate will increase by 0.4% in 2019-20, instead of 1.85%.

- **Actions to Address Data Issues**
 - ✚ The Chancellor’s Office will require districts’ annual financial audits to include a review of all funding formula data
 - ✚ The Chancellor’s Office has contracted with the Fiscal Crisis and Management Assistance Team (FCMAT) to review the funding formula data and reporting processes, with a goal of identifying ways to improve data quality and making recommendations to protocols and audit procedures.

The [May Revision](http://www.ebudget.ca.gov/budget/2019-20MR/#/BudgetSummary) Summary document is available at <http://www.ebudget.ca.gov/budget/2019-20MR/#/BudgetSummary>

It is expected that the 2019 State Budget will be approved and signed by the Governor by June 15, 2019. Final apportionment revenues for the fiscal year 2019-20 will not be known until February 2021 or until the final enrollment numbers and success outcome metrics are reported to the Chancellor’s Office.

2019-20 STUDENT CENTERED FUNDING FORMULA CALCULATION

Palomar Community College District FY 2019-20 Tentative Budget Estimated Apportionment Revenue Under the Student Centered Funding Formula					
Calculation of Base Allocation					
	A	B	C= A*B	D	E=C*D
2019-20 Projected	Per FTES Amount	% Applicable	Payment Per FTES	Est. FTES Funded	Amount Paid
Basic Allocation - Between 10K and 20K	\$ -	0%	\$ -	-	\$ 5,393,976
Educational Center - Escondido	\$ -	0%	\$ -	-	\$ 1,348,494
3-Year Average Credit FTES	\$ 3,849	100.00%	\$ 3,849	17,351.28	\$ 66,776,401
Special Admit Credit FTES	\$ 5,635	100.00%	\$ 5,635	471.00	\$ 2,653,878
Incarcerated Credit FTES	\$ 5,635	100.00%	\$ 5,635	13.68	\$ 77,081
Non-Credit FTES	\$ 3,457	100.00%	\$ 3,457	276.86	\$ 957,000
CDCP FTES	\$ 5,635	100.00%	\$ 5,635	422.24	\$ 2,379,137
			Total Funding From Base Allocation:		\$ 79,585,966
Calculation of Supplemental Allocation					
2019-20 Projected			A	B	C= A*B
			Total Counts	Rate per Point	Amount Paid
Pell			5,041	\$ 949	\$ 4,783,707
AB540 CA Nonresident Tuition Exemption			668	\$ 949	\$ 633,905
CA Promise Grant (BOG) (25 or older)			14,536	\$ 949	\$ 13,794,083
					Total Funding From Supplemental Allocation: \$ 19,211,695
Calculation of Student Success Allocation					
2019-20 Projected			A	B	C= A*B
			17-18 Headcounts	Rate per Point	Amount Paid
Associate Degree			1,620	1,363	\$ 2,208,109
Associate Degree for Transfer			438	1,817	\$ 796,012
Credit Certificates (18 or more units)			1,641	909	\$ 1,491,160
Completion of 9 CTE units			3,432	454	\$ 1,559,295
Transfer to 4-year institution			2,768	682	\$ 1,886,447
Transfer Level Math and English			367	909	\$ 333,489
Attainment of Regional Living Wage			2,410	454	\$ 1,094,969
Total			12,676		\$ 9,369,482
	A	B	C	D	E= (A*B)+(C*D)
Equity Bump	Pell HeadCounts	Pell Rate	CA Promise Counts	CA Promise Rate	Amount Paid
Associate Degree	688	\$ 515.78	1,078	\$ 343.86	\$ 725,538
Associate Degree for Transfer	184	\$ 687.71	284	\$ 458.47	\$ 256,744
Credit Certificates (18 or more units)	601	\$ 343.86	968	\$ 229.24	\$ 428,564
Completion of 9 CTE units	971	\$ 171.93	1,735	\$ 114.62	\$ 365,810
Transfer to 4-year institution	756	\$ 257.89	1,463	\$ 171.93	\$ 446,498
Transfer Level Math and English	124	\$ 343.86	196	\$ 229.24	\$ 87,570
Attainment of Regional Living Wage	396	\$ 171.93	953	\$ 114.62	\$ 177,317
Total	3,720		6,677		\$ 2,488,041
					Total Funding From Student Success Allocation: \$ 11,857,523
					Total FY 2019-20 SCFF Calculated Revenue \$ 110,655,184
					Hold Harmless \$ 4,469,500
					TCR FY 2017-18 + COLAs (2018-19, 2019-20) \$ 115,124,684
					Total Computational Revenue Under Old Formula: \$ 111,490,107
					FY 2018-19 COLA (3.26%) \$ 3,634,577
					TCR FY 2017-18 + COLAs (2018-19, 2019-20) \$ 115,124,684

Table A-1: SCFF Calculation uses the proposed funding rates through the forecast period as of the 2019 May Revision. FTES is based on the numbers reported on the P2 CCFS-320 Attendance Report. Supplemental and Success Allocation student head counts were based on 2017-18 headcounts derived from the Chancellor's Office Revised 2018-19 P1 First Principal Apportionment Report. This formula will be recalculated when the 2018-19 headcounts become available.

2019-20 TENTATIVE BUDGET ASSUMPTIONS

This Executive Summary highlights the components in the proposed 2019-20 Tentative Budget and provides an overview of the major issues, opportunities, challenges, and changes that are reflected in this document.

FULL TIME EQUIVALENT STUDENTS

Fiscal Year 2018-19 saw a dramatic reduction in the reported full-time equivalent students (FTES) from the 2018-19 Adopted Budget. The 2018-19 Adopted Budget was based on 19,204 FTES; however, the Second Principal P-2 Attendance Report filed in April estimates that Palomar College will experience a decrease of 1,238 FTES by the end of the fiscal year. Under the Student Centered Funding Formula (SCFF) model, this leads to adjustment to the Basic Allocation. Base revenue reduction associated with not meeting the 20,000 FTES large-size district threshold is estimated to be \$1,348,494 (See Table A-2 Historical FTES and Apportionment Data).

Under the Tentative Budget assumptions for fiscal year 2019-20, the College anticipates serving 18,597 FTES. This number reflects resident enrollment of 17,898 FTES and non-resident enrollment of 699 FTES, with potential 0.50% FTES growth factor included.

UNRESTRICTED FUND REVENUES:

As reported in the prior year Adopted Budget, during the first year of formula implementation, the District's allocation is calculated based on the SCFF's hold-harmless provision since it will result in higher funding for the District versus using the SCFF Calculated Revenue. The hold harmless revenue amount is based upon the District's 2017-18 FTES of 19,149 or Total Computational Revenue (TCR) plus the 2018-19 COLA of 2.71%, resulting in corresponding apportionment funding of \$111.4 million. It should be noted that this total includes \$3 million of temporary hold harmless revenue. The current state budget language states that this same hold-harmless test for funding levels will be applied each year through fiscal year 2020-21. After that time, districts will receive their apportionment funding based solely on the metrics of the new formula. For fiscal year 2019-20, the College will receive the highest of the following calculations:

- (1) The Student Centered Funding Formula Calculated Revenue for fiscal year 2019-20;
- (2) The Student Centered Funding Formula Calculated Revenue for fiscal year 2018-19; or
- (3) The Total Computational Revenue (TCR) the District received in fiscal year 2017-18, adjusted by the COLAs in 2018-19 and 2019-20

For fiscal year 2019-20, the District's apportionment revenue is budgeted at \$115.1 million, based on the 2017-18 TCR (Recalculation State General Apportionment Report) plus the 2.71% and 3.26% COLAs provided in 2018-19 and 2019-20, respectively. The temporary hold harmless amount (the difference between the TCR and SCFF calculations) is estimated at \$4.5 million. The District's multi-year projections model includes key assumptions including the continuation of the SCFF hold-harmless provisions. Flat enrollment numbers combined with inefficiency in the classroom along with rising statutory obligations makes it critical to continue to monitor all expenses in order to maintain a balanced budget in the future. The supplemental and success metrics are currently being analyzed to determine how to best leverage them to achieve successful outcomes for our students.

Based on current assumptions of revenues and expenses, the 2018-19 Budget forecasts a net reduction in our fund balance of approximately \$2. million and the 2019-20 Tentative Budget forecasts an additional net reduction of \$6.8 million. For 2019-20, it will be necessary to transfer in \$5 million from Fund 69 OPEB reserves to cover short-term needs and balance the operating budget as required by law. Because of the one-time nature of this transfer, the money transferred has to be made up in subsequent budgets if there is a year-end surplus (See Table A-2 Inter-fund Transfer). Palomar College should

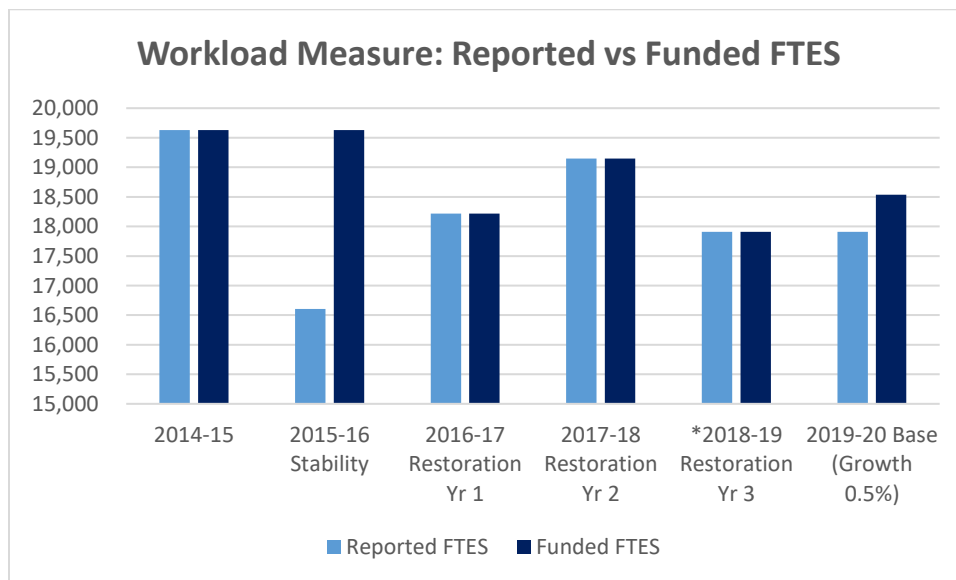
ensure that its FTES levels and SCFF metrics improve now and into the future to ensure the stability of the college. It is critical that the College discontinues deficit spending by adopting budgets that match revenues and expenditures without the need to make significant draws against the fund balance, use one-time resources, or make transfers from other funds. Balancing the budget is very hard in the short run due to much needed improvements in the College's ERP technology, human resources position control, and facilities maintenance. The best hope for establishing a sustainable fiscal plan is to experience revenue growth and reasonable reduction of expenditures. The College needs to take bold actions to improve the outcomes of the SCFF metrics, become more efficient with Enrollment Management and FTES generation, reduce expenditures, and explore alternative funding resources.

FTES AND APPORTIONMENT HISTORICAL DATA

Fiscal Year	Reported FTES	Funded FTES	COLA Adjustment	Total Computational Revenue	Deficit Factor/ Revenue Shortfall	Total Available Revenue
2014-15	19,629.56	19,629.56	0.85%	\$ 97,394,671.00	\$ -	\$ 97,394,671.00
2015-16	16,602.80	19,629.56	1.02%	\$ 104,908.64	\$ -	\$ 104,908.64
2016-17	18,218.85	18,218.85	0.00%	\$ 99,115,825.00	\$ -	\$ 99,115,825.00
2017-18	19,148.94	19,148.94	1.56%	\$ 108,548,444.00	\$ -	\$ 108,548,444.00
2018-19*	17,911.13	17,911.13	2.71%	\$ 111,490,106.83	\$ -	\$ 111,490,106.83
Target FTES						
2019-20**	18,597.00	TBD	3.26%	\$ 115,124,684.32	\$ -	\$ 115,124,684.32

*Per P2 Second Principal Attendance Report (CCFS-320)

**Projected using estimates of 2019-20 Base FTES plus 0.50% growth FTES



2019-20 Tentative Budget
Fund 11 General Fund Unrestricted

GENERAL FUND UNRESTRICTED	Object Codes	2018-19 Estimated Actuals		2019-20 Tentative Budget		% Diff
A. UNRESTRICTED REVENUES						
Total Computational Revenue						
State General Apportionment	8612	10,714,090		10,115,480		
Property Taxes	8811	76,887,110		81,022,120		
Education Protection Account	8631	15,507,786		15,507,786		
Enrollment Fee		8,381,121		8,479,298		
TOTAL COMPUTATIONAL REVENUE		111,490,107	84%	115,124,684	87%	3%
Other State Revenues	8600	7,799,387	6%	6,555,794	5%	-16%
Other Local Revenues	8800	6,224,568	5%	6,165,036	5%	-1%
Other Financing Sources - Intrafund In	8982	1,734,447	1%	58,000	0%	-97%
TOTAL REVENUES (BEFORE INTERFUND TFRS IN)		127,248,509	96%	127,903,514	96%	1%
B. INTERFUND TRANSFERS IN						
Interfund Transfers In From Fund 41 - Capital Outlay	8900	2,959,145		-		-100%
Interfund Transfers In From Fund 69 - OPEB	8981	2,000,000		5,000,000		150%
TOTAL INTERFUND TRANSFERS IN		4,959,145	4%	5,000,000	4%	1%
TOTAL UNRESTRICTED REVENUES (A + B)		132,207,654	100%	132,903,514	100%	1%
C. EXPENDITURES						
Academic Salaries	1000	51,425,059	38%	54,826,385	39%	7%
Classified Salaries	2000	28,645,496	21%	29,908,391	21%	4%
Employee Benefits	3000	36,037,772	27%	38,644,318	28%	7%
Supplies and Materials	4000	479,208	0%	755,939	1%	58%
Other Operating Expenses (Before Indirect Costs)		11,209,563		9,468,038		-16%
Transfers of Indirect Costs	5000	(700,000)	8%	(700,000)	6%	0%
Capital Outlay	6000	282,655	0%	292,550	0%	4%
Other Outgo - Intrafund Out	7210	3,527,948	3%	2,532,466	2%	-28%
TOTAL EXPENDITURES (BEFORE INTERFUND TFRS OUT)		130,907,701	97%	135,728,087	97%	4%
D. INTERFUND TRANSFERS OUT						
Contributions to Fund 71 - ASG	7310	30,000		30,000		0%
Contributions to Fund 69 - OPEB	7310	3,808,898		3,903,175		2%
TOTAL INTERFUND TRANSFERS OUT		3,838,898	3%	3,933,175	3%	2%
TOTAL UNRESTRICTED EXPENDITURES (C + D)		134,746,599	100%	139,661,262	100%	4%
E. NET INCREASE (DECREASE) IN FUND BALANCE		(2,538,945)		(6,757,748)		166%
FUND BALANCE						
FUND BALANCE, BEGINNING JULY 1		21,890,470		19,351,525		-12%
Audit Adjustments						
Adjusted Beginning Fund Balance, July 1						
FUND BALANCE, ENDING JUNE 30 (PROJECTED)		19,351,525		12,593,777		-35%
PERCENTAGE OF FUND BALANCE OVER EXPENDITURES		14.4%		9.0%		
COMPONENTS OF ENDING FUND BALANCE						
Board Fund Reserve (7%)	7%	9,163,539	47%	9,316,381	74%	
Contingency Reserve	5%	6,099,153	32%	2,939,512	23%	
Designated Funds Holding Account	3%	4,088,833	21%	337,884	3%	
FUND BALANCE		19,351,525	100%	12,593,777	100%	-35%
TOTAL REVENUE BUDGET		154,098,124		152,255,039		
TOTAL EXPENDITURE BUDGET		154,098,124		152,255,039		
Budgeted Annualized FTES Target		19,204		18,597		
Reported Factored FTES		17,911		TBD		

Table A-2 Revenues, Expenditures, and Fund Balance Estimated Actuals for 2018-19 and Tentative Budget for 2019-20

RESOURCE ALLOCATION MODEL

In accordance with the Resource Allocation Model (RAM), budget development for 2019-20 continues to be tied to the Master and Strategic Planning process. Expenses were built from the scheduled class offerings to achieve the total 18,597 FTES target. The Baseline Budget incorporated the following categories of expenditures that are paid from the Unrestricted General Fund:

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

- **Salary, statutory and fringe benefits** for all current active faculty and staff, including salary step/column increases and longevity obligations, classification/compensation study adjustments, increases in statutory benefits rates, increases in SISC PPO and Kaiser Health Plan rates, and the annual contribution to OPEB (other post-employment benefits), were calculated and budgeted. Stipends and negotiated items were also included. The California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (PERS) both undergo changes in mandated contribution levels. Rates for both are projected to increase through 20-21.
- **Other Reserves:** Vacant positions are no longer budgeted for an entire year. Only currently filled positions and Board-approved positions are included in the budget. When a position becomes vacant the remaining budgeted salary for that position is transferred to Other Reserve, which is part of the Fund Balance. Salary savings of \$1,556,560 has been included in the budget to anticipate vacancies and the delay in hiring any replacements.
- **Governing Board Required Reserve** of 7% equal to \$9,316,381 has been budgeted for economic uncertainties. Reserves are intended to provide the District greater budget stability and to protect against unexpected events and revenue changes.
- **Designated Funds Contingency Holding Account:** Funds placed in Designated Fund projects are monies set aside from the general fund for a specific purpose. The Governing Board has authority to designate funds back into the Unrestricted Fund.

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

- Discretionary budgets are accounts established to provide greater flexibility in achieving the educational mission of Palomar College. Discretionary accounts are designed to enable each division vice president or superintendent to manage the use of funds. Funds are allocated through the District's budget development process. Budget approvers are expected to exercise careful judgment to determine the reasonableness of each expenditure from these funds weighed against the ensuing benefit to the District. Expenditures from these accounts are processed in accordance with Board policies, hiring, and procurement procedures. Accounts in this category include object codes: 2300s, 2400s, 4000s, 5000s, and 6000s.

- Apprenticeship Program expenses were built based on State funding projections from the attendance of eligible students in related and supplemental apprenticeship courses. Funds are allocated to cover written agreements between the apprentices (employees), the sponsor (employers), and Palomar College through which the students learn a skilled craft or trade. Apprenticeship budgets may be used for general instructional and operational purposes.
- **Institutional costs** were identified and budgeted, primarily consisting of utility costs (gas, electric, etc.), debt service, maintenance agreements, insurance (liability, property, and students), retiree benefits, legal and auditing fees, credit card fees and bank costs, District-wide memberships and licenses and inter-/intra-fund transfers:

Transfers and outgo

INTRA-FUND TRANSFERS	INTER-FUND TRANSFERS
\$ 5,000 for Articulation	\$3,903,175 for Retiree Health Benefits (OPEB)
\$2,228,345 for Police/Parking Operations	\$ 30,000 for Associated Students Government
\$ 237,521 for Wellness Center	\$3,933,175 TOTAL INTER-FUND TRANSFERS
\$ 28,000 for Co-curricular Activities	
\$ 30,000 for Nelnet Payment Plan	
\$ 3,600 for Work Study Benefits	
\$2,532,466 TOTAL INTRA-FUND TRANSFERS	

OTHER PLANNING FACTORS FOR FISCAL YEAR 2019-20 TENTATIVE BUDGET

Preliminary Information – This may be updated when detailed data is available from the Department of Finance:

Factor	2017-18	2018-19	2019-20	2020-21	2021-22
Cost-of-Living Adjustment	1.56%	2.71%	3.26%	3.00%	2.80%
State Lottery funding per FTES-Unrestricted/Prop 20 Restricted	\$146/\$48	\$151/\$53	\$151/53	\$151/53	\$151/\$53
Mandated Block Grant per FTES	\$28.44	\$29.21	\$32.95	\$33.94	\$34.89
Financial Aid Administration	\$0.91	\$0.91	\$0.91	\$0.91	\$0.91
Employer Pension Contribution Rates					
CalPERS: Public Employees' Retirement System	15.5%	18.1%	20.7%	23.6%	24.9%
CalSTRS: State Teachers' Retirement System	14.4%	16.3%	16.7%	18.1%	17.9%
APPLE	2.5%	2.5%	2.5%	2.5%	2.5%
Employee Benefits					
Medical – PPO (Estimated for 2019-20)	\$30,984	\$30,984	\$31,759		
Medical – Kaiser HMO (Estimated for 2019-20)	\$21,546	\$22,056	\$22,005		
Life Insurance	\$79	\$117	\$117		
Long Term Care	\$42	\$42	\$42		
Future Retiree Premium	\$6,039	\$6,037	\$4,676		
OASDI	6.2%	6.2%	6.2%		
Workers Compensation	1.55%	1.49%	1.55%		
Medicare	1.45%	1.45%	1.45%		
Unemployment	0.05%	0.05%	0.05%		

STATE REQUIREMENTS FOR DISTRICT BUDGET APPROVAL

Existing law requires the Governing Board to adopt an annual budget and financial report that shows proposed expenditures and estimated revenues. Specifically:

- By July 1, the District is required to adopt a Tentative Budget
- By September 15, the District is required to hold a public hearing and adopt a Final Budget
- By September 30, the District is required to complete its final Annual Budget and Financial Report (CCFS-311)
- By October 10, the District is required to submit its CCFS-311 report to the Chancellor's Office

State law includes main requirements for District's use of apportionments:

Full-Time Faculty Obligation (FON): The state sets a goal that 75% of instructional hours should be taught by full-time faculty. Each year, if the Board of Governors determines that adequate funds exist in the budget, the District is required to increase its base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit FTES.

Fifty Percent Law: This is a statutory requirement that the District spends at least half of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Districts may apply for an exemption under limited circumstances.

2019-20 TENTATIVE BUDGET

EXECUTIVE SUMMARY

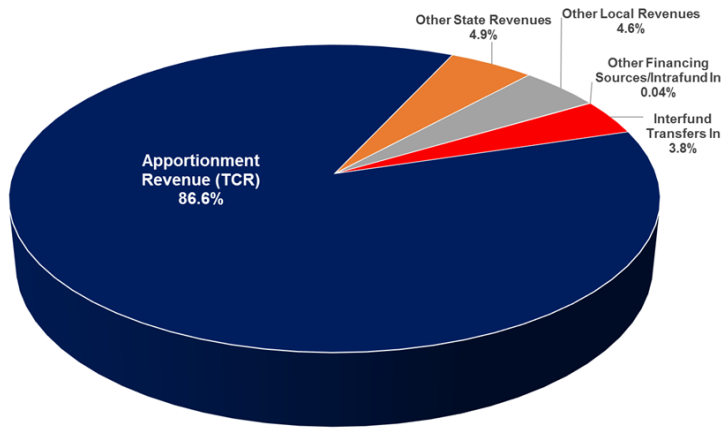
The Palomar Community College District’s 2019-20 Tentative Budget of \$564 million consisting of the following major budgets:

2019-20 SUMMARY OF ALL FUNDS

FUND	2018-19 CURRENT BUDGET	2019-20 TENTATIVE BUDGET
<i>General Fund</i>		
11 General Fund –Unrestricted (including Designated)	\$153,496,982	\$152,255,039
12 General Fund –Restricted	56,639,422	36,041,578
Total General Fund	\$210,136,404	\$188,296,617
<i>Other Funds</i>		
22 Prop M Bond Interest & Redemption Fund Series A	15,030,295	10,750,044
23 Prop M Bond Interest & Redemption Fund Series B	12,533,924	8,035,621
24 Prop M Bond Interest & Redemption Fund Series C	15,411,226	10,136,272
25 Prop M Bond Interest & Redemption Fund Series D	13,024,022	8,709,020
29 Debt Service Fund – Lease Revenue Bonds	106,462,341	106,329,641
33 Child Development Fund	2,116,466	1,803,663
41 Capital Outlay Projects Fund	20,616,328	11,603,572
42 Prop M Bond Construction Fund	199,560,424	159,826,544
43 Energy Conservation Projects Fund	1,615,039	1,090,894
69 Other Post-Employment Benefits (OPEB) Fund	26,467,342	25,837,193
71 Associated Students Trust Fund	191,097	214,897
72 Student Representation Fee Trust Fund	371,295	398,254
73 Student Center Fee Fund	398,689	313,749
74 Student Financial Aid Trust Fund	20,222,417	20,178,027
75 Scholarship and Loan Trust Fund	2,026,305	2,036,304
79 Other Trust Funds (OPEB)	6,787,954	8,921,744
Total Other Funds	442,644,258	376,185,439
Total Funds	\$652,971,568	\$564,482,056

GENERAL FUND UNRESTRICTED BUDGET

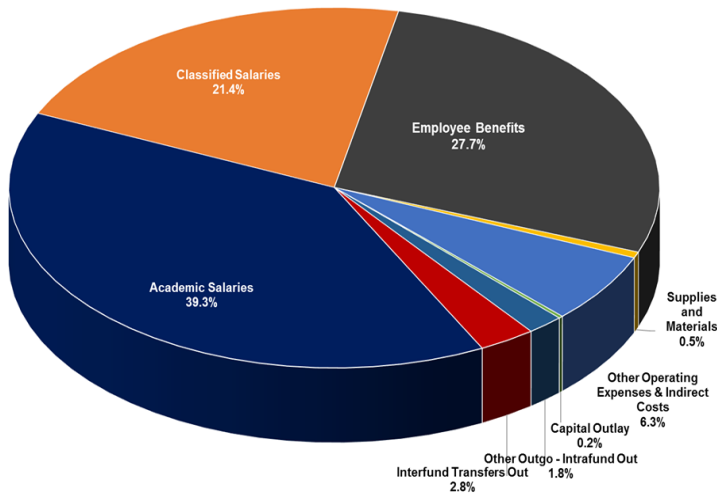
**2019-20 TENTATIVE BUDGET
FUND 11 REVENUES \$132.9M**
TOTAL STATE APPORTIONMENT \$115.1M. or 86.6%



Revenue Summary for the FY 2019-20 Tentative Budget

Apportionment Revenue (TCR)	115,124,684	86.6%
Other State Revenues	6,555,794	4.9%
Other Local Revenues	6,165,036	4.6%
Other Financing Sources/Intrafund In	58,000	0.04%
Interfund Transfers In	5,000,000	3.8%
TOTAL REVENUES	132,903,514	100.0%

**2019-20 TENTATIVE BUDGET
FUND 11 EXPENDITURES \$139.7M**
TOTAL SALARIES AND BENEFITS \$123.4M or 88.4%



Expenditure Summary By Object for the FY 2019-20 Tentative Budget

Academic Salaries	54,826,385	39.3%
Classified Salaries	29,908,391	21.4%
Employee Benefits	38,644,318	27.7%
Supplies and Materials	755,939	0.5%
Other Operating Expenses & Indirect Co	8,768,038	6.3%
Capital Outlay	292,550	0.2%
Other Outgo - Intrafund Out	2,532,466	1.8%
Interfund Transfers Out	3,933,175	2.8%
TOTAL EXPENDITURES	139,661,262	100.0%

FUNDS AT PALOMAR COLLEGE

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

10	GENERAL FUND 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) The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted. <ul style="list-style-type: none">• Fund 11 UNRESTRICTED is used to account for resources available for the general purposes of the District’s operation and support of its educational program.• Fund 11 DESIGNATED is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, material fees, etc.• Fund 12 RESTRICTED is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.
22	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.
23	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.
24	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.

25	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES D The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.
29	DEBT SERVICE FUND – LEASE REVENUE BONDS The debt service fund is the fund used to account for the accumulation of resources for the payment of general long-term debt principal and interest.
33	CHILD DEVELOPMENT FUND The Child Development Fund is the fund designated to account for all revenues for, and from the operation of, childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund.
41	CAPITAL OUTLAY PROJECTS FUND The Capital Outlay Projects Fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects. General-purpose monies of the District are used to support capital outlay projects inter-fund transfer from the General Fund into the Capital Outlay Projects Fund.
42	PROP M BOND CONSTRUCTION FUND The Prop M Bond Construction Fund is used to account for monies received from the issuance of Prop M bonds and the construction projects for which that money is used.
43	ENERGY CONSERVATION PROJECTS FUND The Energy Conservation Projects Fund is involved in a number of major energy saving projects with the goal of reducing energy costs while maintaining and improving the comfort of occupied spaces.
69	OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND This fund was established during the 1997-98 fiscal year to receive the amounts set aside for medical and dental insurance paid for employees of the District who have retired or will retire and covered under provisions of the benefit plan.
71	ASSOCIATED STUDENTS TRUST FUND The District, for organized student body associations, designates the Associated Students Fund to account for monies held in trust. This fund also accounts for monies of student clubs and organizations formed through the District.

72 STUDENT REPRESENTATION FEE TRUST FUND

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

73 STUDENT CENTER FEE FUND

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

74 STUDENT FINANCIAL AID TRUST FUND

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

75 SCHOLARSHIP AND LOAN TRUST FUND

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

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 10		
		COMBINED FUNDS 11 AND 12		
		Run Jun 04, 2019		
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	18,377,139.93	-
111010	INSTRUCTIONAL SALARY, CONTRACT	23,692,936.06	-	25,391,967.00
	11's Instr Salaries - Contract	23,692,936.06	18,377,139.93	25,391,967.00
121000	ED ADMINISTRATOR, CONTRACT	-	674,080.15	-
121010	ED ADMINISTRATOR, CONTRACT	824,925.00	-	844,635.00
121100	SUPRT/PRESIDENT, CONTRACT	-	258,518.59	-
121110	SUPRT/PRESIDENT, CONTRACT	295,301.00	-	305,457.00
121200	EXECUTIVE EXPENSE ALLOWNWC	-	15,146.52	-
121210	EXECUTIVE EXPENSE ALLOWANCE	20,921.00	-	24,000.00
122100	COUNSELORS, CONTRACT	-	2,531,302.27	-
122110	COUNSELORS, CONTRACT	3,071,268.00	-	3,094,127.00
123100	DEAN, ACADEMIC CONTRACT	-	782,819.03	-
123110	DEAN, ACADEMIC CONTRACT	946,373.00	-	956,994.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,604,969.26	-
123210	DEPARTMENT CHAIR, CONTRACT	2,081,672.00	-	2,010,959.00
123400	DIRECTR/COORDINAT, ACA CONT	-	798,197.62	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,034,697.00	-	1,041,387.00
123500	PALOMAR FACULTY FEDERATION	-	97,070.31	-
123510	PALOMAR FACULTY FEDERATION	129,428.00	-	130,226.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,470,806.87	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,995,642.00	-	1,999,972.00
125000	LIBRARIANS, CONTRACT	-	569,691.55	-
125010	LIBRARIANS, CONTRACT	759,594.00	-	776,248.00
	12's Non-Instr Salaries - Contract	11,159,821.00	8,802,602.17	11,184,005.00
130010	INSTR SALARIES - OTHER	18,571,120.16	-	19,076,788.00
131100	ASSIGN TIME HRLY REPLACEMT	-	758,459.55	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,812,873.53	-
133200	INST ACA HOURLY SUBSTITUTE	-	137,525.68	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,582,427.27	-
134000	LOAD BANKING (FISCAL USE)	-	226.24	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,846,753.34	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	31,109.50	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,009,880.39	-
136200	REPLACE SABBATICL, ACAHRLY	-	226,783.73	-
136400	LOADBANK REPL, ADJUNCT	-	62,229.67	-
138100	STIPEND, CONTRACT INSTRUCT	-	21,682.04	-
138200	STIPEND, HOURLY ACADEMIC	-	161,783.56	-
139000	INSTRUCTIONAL SALARY, OTHER	-	273,792.40	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	40,377.00	-
	13's Instr Salaries - Other	18,571,120.16	15,965,903.90	19,076,788.00
140010	NON-INSTR SALARIES - OTHER	3,320,680.18	-	2,310,348.00
141100	COUNSELOR, HOURLY	-	728,881.79	-
142100	EDUCATIONL ADMNSTRTR HRLY	-	1,242.43	-
143100	LIBRARIANS, HOURLY	-	299,457.10	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	1,117,973.84	-
145100	OVERLOAD, SUMMER NON-INST	-	106,366.00	-
146600	REPLC COUNSLR SUMMR HRLY	-	167,525.95	-
148000	NONINSTR ACA HOURLY, OTHER	-	69,227.53	-
149100	NONINSTR SAL, CANCELLED CLASS	-	10,536.79	-
	14's Non-Instr Salaries - Other	3,320,680.18	2,501,211.43	2,310,348.00
	Academic Salaries Subtotal	56,744,557.40	45,646,857.43	57,963,108.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	523,939.77	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	625,516.00	-	634,094.00
212100	SUPERVISOR, CAST	-	1,746,033.70	-
212110	SUPERVISOR, CAST	2,534,080.00	-	2,710,572.00
212200	CLASSIFIED REGULAR SALARY	-	19,356,356.10	-
212210	CLASSIFIED REGULAR SALARY	23,992,688.42	-	25,079,713.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 10		
COMBINED FUNDS 11 AND 12				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212300	CLASSIFIED HEALTH PROFESSL	-	199,480.68	-
212310	CLASSIFIED HEALTH PROFESSIONAL	299,687.00	-	363,162.00
212400	GOVERNING BOARD	-	27,500.00	-
212410	GOVERNING BOARD	32,640.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	3,505,400.61	-
212610	NON-INSTRUCTNL ADMINISTRATORS	4,660,700.00	-	4,688,343.00
	21's Non-Instr Salaries - Reg	32,145,311.42	25,358,710.86	33,508,524.00
221000	INST AIDE CONTRACT,DIRECT INST	-	925,140.10	-
221010	INST AIDE CONTRACT,DIRECT INST	1,095,398.00	-	1,184,779.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	569,254.85	-
222010	INST AIDE CONTRACT, NOT DIRECT	931,703.00	-	977,440.00
	22's Instr Aides - Reg	2,027,101.00	1,494,394.95	2,162,219.00
230010	NON ACADEMIC SALARIES - OTHER	5,441,510.78	-	4,065,633.00
231100	HOURLY CLASSIFIED, TEMP	-	2,949,274.89	-
231300	HOURLY TUTORS	-	488,626.43	-
231400	HRLY ADMINISTRATOR NON INST	-	2,162.46	-
231500	HRLY HEALTH PROFESSIONAL	-	140,655.00	-
232100	OVERTIME CLASSIFID SALARIED	-	172,956.92	-
232200	OVERTIME SUPERVISR SALRIED	-	3,504.63	-
235100	STUDENT EMPLOYEE	-	161,005.82	-
235200	STUDENT TUTORS	-	20,153.72	-
235400	STUDENT WORK STUDY	-	294,348.84	-
	23's Non-Academic Salaries - Other	5,441,510.78	4,232,688.71	4,065,633.00
240010	INSTR AIDES - OTHER	596,529.50	-	548,835.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	385,234.40	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	53,927.22	-
245100	STUDENT INSTR AIDE, DIRECT	-	686.00	-
	24's Instr Aides - Other	596,529.50	439,847.62	548,835.00
	Non Acad Salaries Subtotal	40,210,452.70	31,525,642.14	40,285,211.00
310010	STRS	7,700,453.85	-	8,279,254.00
311101	STRS ACADEMIC INSTRUCTORS	-	4,838,399.00	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	302,917.58	-
311301	STRS OTHERACA NONINSTRUCT	-	1,271,262.85	-
312202	STRS NON-INSTR ADMIN/SUPR	-	30,460.63	-
	31's STRS	7,700,453.85	6,443,040.06	8,279,254.00
320010	PERS	6,583,730.29	-	7,700,532.00
321101	PERS ACADEMIC INSTRUCTORS	-	103,041.74	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	209,485.46	-
321301	PERS OTHERACA NONINSTRUCT	-	43,383.09	-
322102	PERS CLASSIFIED	-	3,688,911.60	-
322202	PERS NON-INSTR ADMIN/SUPR	-	987,501.59	-
322302	PERS INSTR AIDE DIRECT INSTR	-	166,155.35	-
322402	PERS INST AIDE NOTDIRECT INS	-	99,773.77	-
	32's PERS	6,583,730.29	5,298,252.60	7,700,532.00
330010	FICA & MEDICARE (OASDI)	3,700,486.22	-	3,757,740.00
331101	FICA ACADEMIC INSTRUCTORS	-	54,528.66	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	79,859.80	-
331301	FICA OTHERACA NONINSTRUCT	-	16,548.66	-
332102	FICA CLASSIFIED	-	1,277,491.77	-
332202	FICA NON-INSTR ADMIN/SUPR	-	334,757.82	-
332302	FICA INSTR AIDE DIRECT INSTR	-	65,055.03	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	34,332.52	-
335101	MEDCA ACADEM INSTRUCTORS	-	491,067.83	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	46,293.34	-
335301	MEDCA OTH ACA NONINSTRUCT	-	114,155.24	-
336102	MEDCA CLASSIFIED	-	337,173.35	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	83,795.93	-

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336302	MEDCA INST AIDE DIRECT INSTR	-	18,899.57	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	9,038.90	-
	33's FICA & Medicare (OASDI)	3,700,486.22	2,962,998.42	3,757,740.00
340010	HEALTH & WELFARE	19,220.00	-	2,877.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,251,091.87	-
340110	MEDIC ACA	6,064,337.63	-	7,147,657.00
340120	MEDIC ACADEMIC ADJUNCT	-	217,656.69	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	14,233.25	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	411,273.82	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,070,255.32	-
340210	MEDIC CLS	7,106,013.94	-	7,140,423.00
340252	MEDIC CLASSIFIED	-	4,940,817.24	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,166,784.15	-
340310	MEDIC AA/CAST	2,239,654.06	-	2,403,098.00
340352	MEDIC INSTR AIDE DIRECT INST	-	189,183.95	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	135,286.20	-
341101	DENT ACADEMIC INSTRUCTORS	-	149,663.47	-
341110	DENT ACA	271,962.36	-	300,219.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	17,475.06	-
341201	DENT OTHER ACA NONINSTRUC	-	44,875.85	-
341210	DENT CLS	375,426.94	-	359,094.00
341252	DENT CLASSIFIED	-	255,938.86	-
341302	DENT NON-INSTR ADMIN/SUPR	-	54,795.34	-
341310	DENT AA/CAST	107,345.50	-	146,524.00
341352	DENT INSTR AIDE DIRECT INSTR	-	11,046.66	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,649.30	-
342101	VISION ACADEMIC INSTRUCTOR	-	35,521.83	-
342110	VISION ACA	73,284.02	-	56,958.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,258.03	-
342201	VISION OTHR ACA NONINSTRUC	-	10,907.41	-
342210	VISION CLS	100,009.16	-	71,118.00
342252	VISION CLASSIFIED	-	62,950.89	-
342302	VISION NON-INSTR ADMIN/SUP	-	13,501.94	-
342310	VISION AA/CAST	28,525.42	-	20,252.00
342352	VISION INSTR AIDE DIRECT INST	-	2,827.07	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,873.50	-
343101	LIFE ACADEMIC INSTRUCTORS	-	15,250.11	-
343110	LIFE ACA	22,659.90	-	37,231.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,292.31	-
343201	LIFE OTHER ACA NONINSTRUCT	-	4,569.42	-
343210	LIFE CLS	30,983.97	-	46,335.00
343252	LIFE CLASSIFIED	-	25,535.98	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,483.83	-
343310	LIFE AA/CAST	9,540.95	-	13,436.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,155.85	-
343402	LIFE INST AIDE NOT DIRECT INS	-	757.06	-
344101	LTD ACADEMIC INSTRUCTORS	-	41,210.66	-
344110	LTD ACA	86,190.65	-	58,583.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	5,636.18	-
344201	LTD OTHER ACA NONINSTRUCT	-	12,748.01	-
344210	LTD CLS	72,600.04	-	49,144.00
344252	LTD CLASSIFIED	-	44,123.70	-
344302	LTD NON-INSTR ADMIN/SUPR	-	13,026.98	-
344310	LTD AA/CAST	32,928.03	-	22,078.00
344352	LTD INSTR AIDE DIRECT INSTR	-	1,936.29	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,231.01	-
345000	EMPLOYER-PAID COBRA	-	16,442.40	-
345101	LTC ACADEMIC INSTRUCTORS	-	6,813.95	-

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345110	LTC ACA	12,066.90	-	13,322.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	836.68	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,055.95	-
345210	LTC CLS	16,523.60	-	16,508.00
345252	LTC CLASSIFIED	-	11,847.32	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,565.03	-
345310	LTC AA/CAST	4,761.90	-	4,789.00
345352	LTC INSTR AIDE DIRECT INSTR	-	526.97	-
345402	LTC INST AIDE NOT DIRECT INST	-	349.20	-
348010	FUTURE RETIREE HEALTH ACA	-	1,271,136.97	-
348020	FUTURE RETIREE HEALTH CLS	-	1,764,028.25	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	449,841.92	-
348110	FUTURE RETIREE HEALTH ACA	1,722,615.07	-	1,477,693.00
348210	FUTURE RETIREE HEALTH CLS	2,265,970.55	-	1,798,616.00
348310	FUTURE RETIREE HEALTH AA/CAST	630,834.75	-	492,494.00
349101	FSA ER ACADEMIC INSTRUCTOR	-	952.33	-
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	1,539.23	-
349110	FSA ER ACA	2,493.00	-	2,900.00
349201	FSA ER CLASSIFIED	-	4,091.69	-
349202	FSA ER INSTR AIDE DIRECT INST	-	1,200.00	-
349210	FSA ER CLS	6,760.00	-	5,700.00
349301	FSA ER EDUCATIONAL ADMIN/SUPR	-	175.13	-
349302	FSA ER NON-INSTR ADMIN/SUPR	-	1,000.00	-
349310	FSA ER AA/CAST	1,473.00	-	1,000.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	31,624.76	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	10,756.50	-
349410	HSA ER ACA	42,649.09	-	43,800.00
349501	HSA ER CLASSIFIED	-	66,248.67	-
349502	HSA ER INSTR AIDE DIRECT INST	-	18.00	-
349503	HSA ER INSTR AIDE NOT DIR INST	-	3,500.00	-
349510	HSA ER CLS	72,469.00	-	72,100.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	9,002.09	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	5,300.00	-
349610	HSA ER AA/CAST	18,007.09	-	12,300.00
34's	Health & Welfare	21,437,306.52	15,906,678.13	21,816,249.00
350010	STATE UNEMP INSURANCE	164,547.79	-	154,323.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	17,330.10	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,556.78	-
351301	UNEMP OTH ACA NONINSTRUCT	-	4,036.26	-
352102	UNEMPLOYMENT CLASSIFIED	-	11,637.29	-
352202	UNEMP NON-INSTR ADMN/SUP	-	2,878.89	-
352302	UNEMP INSTR AIDE DIRECT INST	-	645.33	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	313.28	-
353102	UNEMP STUDENT	-	0.27	-
359900	SUSPENSE UNEMPLOYMENT	-	57,832.55	-
35's	State Unempl Insurance	164,547.79	96,230.75	154,323.00
360010	WORKER'S COMP	1,461,041.14	-	1,507,781.00
361101	WC ACADEMIC INSTRUCTORS	-	511,464.03	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	47,706.47	-
361301	WC OTHER ACA NON INSTRUCT	-	120,524.04	-
362102	WC CLASSIFIED	-	348,262.99	-
362202	WC NON-INSTR ADMIN/SUPERV	-	86,420.68	-
362302	WC INSTR AIDE DIRECT INSTR	-	19,385.47	-
362402	WC INSTR AIDE NOTDIRECT INST	-	9,279.20	-
363102	WC STUDENT	-	7,082.93	-
36's	Workers' Comp	1,461,041.14	1,150,125.81	1,507,781.00
370010	APPLE	228,007.94	-	215,584.00
371101	APPLE ACADEMIC INSTRUCTOR	-	70,948.13	-

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371301	APPLE OTH ACA NONINSTRUCT	-	8,549.54	-
372102	APPLE CLASSIFIED	-	62,845.69	-
372202	APPLE NON-INSTR ADMN/SUPR	-	54.07	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,143.98	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,740.72	-
37's	APPLE	228,007.94	150,282.13	215,584.00
390010	OTHER BENEFITS	1,273,102.00	-	1,273,102.00
391101	GOLDEN HANDSHAKE ACADMIC	-	461,582.18	-
391201	GOLDEN HANDSHAKE ED ADMIN	-	226,100.15	-
392102	RETIR INCENT CLASS ADMINSUP	-	122,890.95	-
392202	RETIREMNT INCENT CLASSIFIED	-	458,552.73	-
394101	ACA BENEFITS TO SPREAD	-	403.83	-
394202	CLASSIFD BENEFITS TO SPREAD	-	288.00	-
398000	TB TESTS FOR EMPLOYEES	-	1,675.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	120.00	-
39's	Other Benefits	1,273,102.00	1,271,612.84	1,273,102.00
	Employee Benefits Subtotal	42,548,675.75	33,279,220.74	44,704,565.00
400010	SUPPLIES & MATERIALS	3,935,584.37	-	2,587,475.00
411000	SOFTWARE LESS THAN \$5,000	-	18,162.49	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	23,135.72	-
422000	SUBSCRIPTIONS, PERIODICALS	-	37,217.48	-
423000	BOOKSTORE TEXTBOOKS	-	518,758.65	-
424000	INSTR MAT - PRINTING/ELECTRNC	-	133,141.40	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	942,009.85	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	32,443.50	-
432000	INSTRUCTIONAL TESTS	-	1,070.18	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	886,412.27	-
441100	SUPPLIES, INSTITUTIONAL	-	15,878.35	-
441200	SUPPLIES, BOOKSTORE	-	334.03	-
441300	SUPPLIES, FOOD SERVICES	-	8,270.37	-
442000	COST OF FOOD, FOOD SERVICE	-	9,340.94	-
443100	FREIGHT IN	-	2,230.48	-
445000	SALES AND USE TAX	-	406.58	-
446000	SHIPPING/HANDLING CHARGES	-	1,152.93	-
	Supplies & Materials Subtotal	3,935,584.37	2,629,965.22	2,587,475.00
500010	OTHER OPER EXP	22,290,844.86	-	13,537,631.00
511000	AUDIT	-	56,997.50	-
515100	INTERNET ACCESS	-	33,038.76	-
515200	JPA SELF-INSURANCE ADMIN	-	8,611.55	-
515300	SOFTWARE LICENSING FEES	-	758,758.18	-
525100	MEMBERSHIP, DISTRICT	-	232,663.75	-
525200	MEMBERSHIP, EMPLOYEE	-	17,270.37	-
531000	COUNTY ELECTION SERVICES	-	159,190.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	661,348.34	-
535500	STUDENT ACCIDENT&HOSPITAL	-	179,350.00	-
535600	STUDENT MALPRACTICE INSUR	-	55,300.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	38,283.62	-
545200	LAWYERS' FEES	-	257,870.78	-
545300	LEGAL JUDGEMENTS	-	3,328.02	-
551100	ATHLETIC OFFICIALS FEES	-	44,149.63	-
551200	CLASSROOM SPEAKERS	-	4,270.00	-
551300	INDEPENDENT CONTRACTOR	-	2,104,927.18	-
551400	MANAGEMENT FEES	-	2,100.00	-
551600	WARRANT RECONCILIATION	-	7,015.84	-
551900	OTH PERSONAL&CONSULT SVC	-	2,314,600.56	-
555100	POSTAGE	-	329,996.40	-

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560900	DISTRICT VEHICLE USE	-	28,998.47	-
561000	RENT & LEASE, EQUIPMENT	-	35,896.78	-
562000	RENTS & LEASES, LAND/BLDGS	-	246,281.58	-
562100	RENTAL OF FIELDS	-	12,237.50	-
563000	RENTAL OF TRANSPORTATION	-	52,628.58	-
564000	RENTAL OF FILMS	-	8,341.89	-
565100	MAINTENANCE AGREEMT,EQUIP	-	910,887.63	-
565200	MAINTENCE AGREE,SOFTWARE	-	661,371.86	-
565300	REPAIRS&MAINT NONINST EQUIP	-	192,541.82	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	73,504.09	-
565500	REPAIRS&MAINTENANCE BLDGS	-	230,939.31	-
565550	MAINTENANCE, GROUNDS	-	40,878.14	-
565600	TENANT IMPROVEMENTS	-	4,121.26	-
575100	TRAVEL, ACADEMIC ADMIN	-	70,075.49	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	102,566.79	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	99,440.29	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	187,917.28	-
575300	TRAVEL, STUDENT	-	48,165.61	-
575310	TRAVEL WITH STUDENT	-	86,420.21	-
575400	TRAVEL, NON EMPLOYEE	-	8,637.01	-
575500	ATHLETIC ENTRY FEES	-	33,539.52	-
575600	ORIENTATION EXPENSES	-	4,703.21	-
575700	STAFF DEVLOPMNT AT PALOMR	-	7,732.88	-
575710	TRAINING	-	32,512.72	-
575800	FOOD FOR MEETINGS	-	164,183.45	-
580100	ELECTRICITY	-	1,262,365.22	-
580150	FUEL, GAS	-	29,953.07	-
580200	GASOLINE AND OIL	-	27,685.56	-
580250	JANITORIAL SERVICES	-	150,814.32	-
580300	LAUNDRY/DRY CLEANING	-	16,797.22	-
580350	PEST CONTROL	-	6,046.69	-
580400	SEWAGE	-	605.42	-
580450	TELEPHONE	-	(793.13)	-
580500	TELEPHONE CONNECTIONS	-	85,725.68	-
580550	WASTE DISPOSAL	-	98,016.99	-
580600	WASTE DISPOSAL,HAZARDOUS	-	123,022.95	-
580650	WATER	-	488,783.71	-
585100	ADMINISTRATIVE EXPENSE	-	182,466.76	-
585110	GFSP STUDENT EXPENSES	-	51,730.81	-
585150	ADVERTISE NOT REQ BY LAW	-	634,541.97	-
585200	BAD DEBT EXPENSE	-	2,323.00	-
585250	BANK CHARGES	-	4,548.22	-
585260	BANK CREDIT CARD EXPENSE	-	287,829.50	-
585350	DAMAGE/PERSONL PROPERTY	-	(800.00)	-
585400	DISALLOWED FIN AID GRANTS	-	28,714.40	-
585450	FILM PROCESSING	-	52.41	-
585500	FINGERPRINTING	-	9,527.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	1,414.61	-
585750	PRINTING	-	598,034.36	-
585850	PUBLISHING EXPENSE	-	17,622.00	-
585900	ROYALTY EXPENSE	-	17,869.60	-
585910	LICENSING FEE	-	89,481.61	-
585990	SPECIAL ACTIVITIES	-	30,511.89	-
590010	ABATEMENT BUDGET POOL	(655,000.00)	-	(675,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(28,817.27)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(456,026.54)	-
	Other Oper Exp Subtotal	21,635,844.86	14,373,641.88	12,862,631.00

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580010	INDIRECT COSTS BUDGET POOL	200,205.23	-	(400,929.00)
	Indirect Costs Subtotal	200,205.23	-	(400,929.00)
600010	CAPITAL OUTLAY	7,253,988.83	-	871,544.00
612100	GROUPS IMPROVEMENT	-	4,514.50	-
612200	PARKING IMPROVEMENT	-	25,820.90	-
623000	BUILDING CONSTRUCTION	-	1,118,900.96	-
623100	ARCHITECTURL&ENGINEER FEE	-	196,311.93	-
623200	BLUEPRINTS&INSPECTION SVCS	-	11,616.92	-
623300	PERMITS AND FEES	-	22,224.80	-
631000	LIBRARY BOOKS	-	34,870.72	-
632000	LIBRARY MAGAZINE&PERIODICL	-	22,760.36	-
633000	LIBRARY NONPRINT MEDIA	-	192,323.70	-
641100	EQUIP INST REPL INVTOR>\$1000	-	99.16	-
641200	EQUIP INST, REPLACE>\$200-999	-	1,490.07	-
641300	EQUIP INSTR.ADDITNL >\$200-999	-	29,673.41	-
641400	EQUIP INSTR.ADDITNL>1000	-	43,057.16	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	5,335.74	-
643000	LEASE PURCHASE EQUIPMENT	-	1,022.33	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	215,361.84	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	33,576.78	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	445,136.77	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	96,622.79	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	26,800.73	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	219,709.35	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	148,160.97	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	86,788.56	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	43,135.27	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	33,706.36	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	6,469.00	-
	Capital Outlay Subtotal	7,253,988.83	3,065,491.08	871,544.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,102,167.00	-
721010	INTRAFUND TRANS OUT WITHIN	9,781,546.00	-	7,683,897.00
731000	INTERFUND TRANS OUT BETWEEN	-	83,575.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,947,741.00	-	3,937,175.00
751000	STUDENT GRANTS	-	1,494,531.57	-
751010	STUDENT GRANTS	1,843,766.00	-	50,672.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	246,772.22	-
762010	STUDT BOOK&SUPLY PAYMENTS	246,973.00	-	210,324.00
763000	STUDENT TRANSPORTATION	-	54,625.00	-
763010	STUDENT TRANSPORTATION	67,963.00	-	61,500.00
766000	STU MEAL TICKET/FOOD SVCS	-	2,482.85	-
766010	STU MEAL TICKET-FOOD SVCS	2,569.00	-	3,000.00
767000	STUDENT PIC CARD	-	12,975.00	-
767010	STUDENT PIC CARD	18,814.00	-	-
769000	STUDENT OTHER EXPENSES	-	566,074.54	-
769010	STUDENT OTHER EXPENSES	573,808.00	-	405,000.00
791010	RESERVE FOR CONTINGENCIES	9,035,070.00	-	9,316,381.00
791510	OTHER RESERVES	374,750.00	-	-
792010	CONTINGENCY,BUDGET STABILITY	1,023,166.00	-	-
793010	CONTINGENCY, COLA	344,495.00	-	2,939,512.00
799010	CONTINGENCY HOLDING ACCOUNT	10,346,433.86	-	4,815,551.00
	Other Outgoing Subtotal	37,607,094.86	3,563,203.18	29,423,012.00
Expense Grand Total		210,136,404.00	134,084,021.67	188,296,617.00
812130	HEA FED WORK STUDY	419,374.00	292,556.79	300,000.00

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		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
812220	HEA TRIO	569,969.00	175,654.42	-
812221	HEA TRIO/SSS PRIOR YEAR	168,163.00	168,163.00	282,510.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	253,143.00	115,902.30	268,731.00
812226	HEA TRIO EOC PRIOR YEAR	60,593.00	60,593.00	137,241.00
812240	HEA TRIO UPWARD BOUND	563,507.00	52,474.13	-
812241	HEA TRIO/UPWARD BOUND PR YEAR	-	-	530,000.00
812250	HEA GEAR UP	1,190,400.00	-	1,190,400.00
812251	HEA GEAR UP PRIOR YEAR	2,143,799.00	1,801,128.23	1,685,999.00
812260	TRIO TALENT SEARCH GRANT	512,910.00	141,740.17	258,290.00
812261	TRIO TALENT SEARCH PRIOR YEAR	196,181.00	196,181.00	371,846.00
812290	HEA TITLE V HISPANIC SRVG INST	649,318.00	57,546.38	-
812291	HEA TITLE V HSI PRIOR YEAR	334,586.00	334,586.00	71,005.00
814100	TANF (FEDERAL)	58,160.00	30,243.00	55,252.00
815190	PELL GRANT ADMIN ALLOWANC	21,000.00	24,955.00	20,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,000.00	-	9,500.00
816100	VETERAN'S EDUCATION	5,500.00	21,225.00	9,000.00
817100	VOCTNL/APPLIED TECH ED ACT	678,926.00	-	678,926.00
817110	VTEA PRIOR YEAR	-	3,481.00	-
819400	NATIONAL SCIENCE FOUN GRNT	262,449.00	40,874.79	264,936.00
819401	NATIONL SCIENCE FOUN GRT PR YR	109,285.00	109,285.00	-
819800	OTHER FEDERAL REVENUES	33,500.00	23,600.00	-
819999	BEGINNING BALANCE, FEDERAL	172,318.00	-	29,300.00
81's	Federal Revenues Subtotal	8,412,081.00	3,650,189.21	6,162,936.00
861100	APPRENTICESHIP APPORTIONM	3,018,426.00	2,344,281.53	1,722,028.00
861110	APPRENTICESHIP PRIOR YEAR	59,999.00	94,785.00	-
861200	STATE GENERAL APPORTIONMT	10,714,090.00	3,499,325.00	10,115,480.00
861210	GENE RL APPORTNMT PRIOR YR	-	(128,060.00)	-
861430	FT FACULTY HIRING	850,398.00	714,471.00	850,398.00
861450	PART TIME FACULTY APPORT	398,535.00	350,643.00	400,733.00
861500	2% BFAP ADMIN	211,841.00	177,947.00	211,841.00
861600	BASIC SKILLS	440,247.00	463,046.57	-
862150	EOPS	1,228,752.00	874,571.00	1,167,314.00
862200	DSPS	1,194,683.00	1,003,533.00	1,134,949.00
862210	DSPS PRIOR YEAR	-	194.00	-
862212	DEAF & HARD OF HEARING (DHH)	103,789.00	87,183.00	98,600.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,629.00	9,769.00	11,069.00
862250	CALWORKS	321,662.00	269,466.00	311,809.00
862251	CALWORKS PRIOR YEAR	-	(5,730.00)	-
862400	OTH GEN CATEGORICL PROGMS	2,674,358.00	2,608,871.01	692,313.00
862445	STRONG WORKFORCE PROGRAM	4,294,408.00	3,926,969.50	451,698.00
862450	BFAP	672,400.00	564,816.00	638,634.00
862500	CARE	111,678.00	93,809.00	106,094.00
862650	FACULTY/STAFF DIVERSITY	31,647.00	31,647.00	-
862750	MATRICULATION	607,455.00	607,454.63	200,000.00
862754	STUDENT EQUITY & ACHIEVEMENT	5,767,785.00	4,844,940.00	5,151,431.00
862755	STUDENT EQUITY FUNDS	646,005.00	646,004.57	360,000.00
862760	INNOVATION IN HIGHER EDUCATION	1,826,330.00	1,826,329.97	-
863100	EDUCATION PROTECTION ACCOUNT	15,507,786.00	11,637,086.00	15,507,786.00
863101	ED PROTECTION ACCT PRIOR YEAR	(175,350.00)	(175,350.00)	-
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	2,639,473.28	3,545,950.00
865310	ASSOCIATE DEGREE NURSING GRAN	210,300.00	176,652.00	192,143.00
865392	TTIP SOUTH PRIOR YEAR	408,893.00	408,893.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	229,948.46	500,000.00
868100	STATE LOTTERY PROCEEDS	4,023,696.00	2,407,104.62	3,756,609.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	216,908.00	368,947.57	-
868200	STATE MANDATED COSTS	560,949.00	560,956.00	590,167.00
868400	RETURN TO TITLE IV FROM STATE	-	5,769.00	-

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		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
869800	OTHER MISC STATE REVENUES	2,329,951.00	1,647,706.80	1,050,000.00
869999	BEGINNING BALANCE, STATE	3,388,141.00	-	1,812,211.00
	86's State Revenues Subtotal	65,907,391.00	44,813,453.51	50,579,257.00
881100	TAX ALLOCATION SECURD ROLL	72,387,199.00	60,108,449.42	76,501,522.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,895,122.00	1,109,531.46	1,904,923.00
881300	TAX ALLOCN UNSECURED ROLL	2,104,789.00	2,144,799.44	2,115,675.00
881600	PRIOR YEARS TAXES	-	(14,976.07)	-
881700	ERAF ED REVENUE AUG FUND	-	(1,547,977.00)	-
881900	RDA RESIDUAL PAYMENTS	-	2,441,419.85	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	406,156.00	304,893.91	179,974.00
883100	CONTRACT INSTRUCTIONL SVC	2,991,888.00	1,888,508.14	346,616.00
883300	CONT INSTR SVC CONTRACT ED	951,405.00	727,376.06	380,013.00
883500	CONTRACT INSTR SVC VOC ED	30,056.00	30,055.27	-
883600	FOLLETT	500,000.00	299,582.22	500,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	2,090.00	2,970.00	2,000.00
884170	KKSM ADVERTISING SALES	1,400.00	1,410.00	1,100.00
884180	LIBRARY COPIER SALES	8,000.00	7,565.60	7,000.00
884210	PLANETARIUM SALES	52,044.00	49,405.68	53,000.00
884215	BUSINESS SERVICES CHARGES	50,500.00	35,831.35	50,500.00
884230	PRINTING CHARGES	150.00	-	-
884260	RECYCLING COMMISSION	-	370.80	-
884290	TICKET/GATE/PROGRAM SALES	15,000.00	18,980.00	-
884300	VENDING COMMISSIONS	120,000.00	145,672.71	70,000.00
884320	WELLNESS CENTER FEES	35,000.00	31,515.01	35,000.00
884330	WELLNESS CENTER PARKING	1,300.00	1,940.00	1,500.00
884340	WELLNESS CNTR PROCES FEE	-	32.00	-
884350	MISC SALES AND COMMISSION	110,120.00	103,085.05	64,000.00
885300	FACILITIES RENTAL AND LEASE	30,000.00	123,913.00	30,000.00
886100	INTEREST BANK ACCOUNTS	-	20,758.70	-
886200	INTEREST COUNTY TREASURY	500,000.00	300,998.57	350,000.00
887400	ENROLLMENT FEE	8,552,164.00	8,515,979.50	8,479,298.00
887500	FIELD TRP;USEOF NONDIST FAC	16,800.00	12,130.00	9,700.00
887600	HEALTH SERVICE FEE STUDENT	950,000.00	819,840.00	897,000.00
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	18,518.00	15,000.00
887700	INSTR MAT FEES;SALE MATERL	373,017.00	420,257.72	180,936.00
887710	COURSE RELATED FEES	6,800.00	6,600.00	7,200.00
887910	TRANSCRIPT INCOME	155,000.00	135,596.25	155,000.00
888010	NON RESIDENT TUITION USA	1,208,203.00	1,681,126.50	1,700,000.00
888020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,861,648.00	2,000,000.00
888030	NONRESIDENT CAPITAL OUTLAY	60,000.00	53,521.00	-
888100	PARKING STICKER FEES	300.00	270.00	200.00
888101	PARK STICKER FEE SPRING	468,500.00	390,158.00	400,000.00
888102	PARK STICKER FEE SUMMER	202,155.00	2,220.00	129,000.00
888103	PARK STICKER FEE FALL	488,500.00	394,880.00	415,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	10,600.00	15,600.89	11,000.00
888110	ONE-DAY PERMIT MACHINES	240,000.00	225,809.70	185,000.00
888112	PARKING METERS	38,000.00	29,920.00	25,000.00
888115	NCTD PASSES	-	5,206.00	-
888900	OTH STUDENT FEES&CHARGES	115,000.00	122,575.00	112,243.00
888920	COURSE TESTING FEE	150,000.00	156,020.37	150,000.00
889030	COBRA ADMIN FEE	-	299.01	-
889300	CASH OVER/SHORT	-	(523.00)	-
889600	LIBRARY FINES	230.00	2,601.00	700.00
889650	PARKING FINES	171,000.00	168,711.00	140,000.00
889830	RETURNED CHECK FEE	-	140.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(133.71)	-
889880	STALE DATED/VOID WARRANTS	-	42,136.57	-

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		Budget	Expended/Received	Budget
Account	Description	Year to Date		
111000	INSTRUCTIONAL SAL, CONTRACT	-	18,205,438.37	-
111010	INSTRUCTIONAL SALARY, CONTRACT	23,467,266.00	-	25,115,354.00
11's	Instr Salaries - Contract	23,467,266.00	18,205,438.37	25,115,354.00
121000	ED ADMINISTRATOR, CONTRACT	-	674,080.15	-
121010	ED ADMINISTRATOR, CONTRACT	824,925.00	-	844,635.00
121100	SUPRT/PRESIDENT, CONTRACT	-	258,518.59	-
121110	SUPRT/PRESIDENT, CONTRACT	295,301.00	-	305,457.00
121200	EXECUTIVE EXPENSE ALLOWNC	-	15,146.52	-
121210	EXECUTIVE EXPENSE ALLOWANCE	20,921.00	-	24,000.00
122100	COUNSELORS, CONTRACT	-	1,726,558.15	-
122110	COUNSELORS, CONTRACT	2,084,316.00	-	2,111,383.00
123100	DEAN, ACADEMIC CONTRACT	-	782,819.03	-
123110	DEAN, ACADEMIC CONTRACT	946,373.00	-	956,994.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,593,248.00	-
123210	DEPARTMENT CHAIR, CONTRACT	2,069,593.00	-	2,010,959.00
123400	DIRECTR/COORDINAT,ACA CONT	-	747,719.69	-
123410	DIRECTOR/COORDINATOR, ACA CONT	966,790.00	-	976,483.00
123500	PALOMAR FACULTY FEDERATION	-	97,070.31	-
123510	PALOMAR FACULTY FEDERATION	129,428.00	-	130,226.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,078,800.03	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,458,062.00	-	1,473,699.00
125000	LIBRARIANS, CONTRACT	-	569,691.55	-
125010	LIBRARIANS, CONTRACT	759,594.00	-	776,248.00
12's	Non-Instr Salaries - Contract	9,555,303.00	7,543,652.02	9,610,084.00
130010	INSTR SALARIES - OTHER	18,314,904.00	-	19,052,399.00
131100	ASSIGN TIME HRLY REPLACMT	-	659,999.69	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,767,033.63	-
133200	INST ACA HOURLY SUBSTITUTE	-	137,525.68	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,582,427.27	-
134000	LOAD BANKING (FISCAL USE)	-	226.24	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,812,754.06	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	31,109.50	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,009,399.31	-
136200	REPLACE SABBATICAL, ACAHRLY	-	226,783.73	-
136400	LOADBANK REPL, ADJUNCT	-	62,229.67	-
138100	STIPEND, CONTRACT INSTRUC	-	21,682.04	-
138200	STIPEND, HOURLY ACADEMIC	-	161,783.56	-
139000	INSTRUCTIONAL SALARY, OTHER	-	273,792.40	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	40,377.00	-
13's	Instr Salaries - Other	18,314,904.00	15,787,123.78	19,052,399.00
140010	NON-INSTR SALARIES - OTHER	949,875.00	-	1,048,548.00
141100	COUNSELOR, HOURLY	-	48,494.51	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,242.43	-
143100	LIBRARIANS, HOURLY	-	299,457.10	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	291,041.89	-
145100	OVERLOAD, SUMMER NON-INST	-	45,301.03	-
146600	REPLC COUNSLR SUMMR HRLY	-	10,961.12	-
148000	NONINSTR ACA HOURLY, OTHER	-	69,227.53	-
149100	NONINSTR SAL, CANCELLED CLASS	-	9,997.27	-
14's	Non-Instr Salaries - Other	949,875.00	775,722.88	1,048,548.00
Academic Salaries Subtotal		52,287,348.00	42,311,937.05	54,826,385.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	523,939.77	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	625,516.00	-	634,094.00
212100	SUPERVISOR, CAST	-	1,361,465.89	-
212110	SUPERVISOR, CAST	1,985,502.00	-	2,138,241.00
212200	CLASSIFIED REGULAR SALARY	-	15,399,139.53	-
212210	CLASSIFIED REGULAR SALARY	18,828,261.00	-	19,597,054.00

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Account	Description		Year to Date	
212400	GOVERNING BOARD	-	27,500.00	-
212410	GOVERNING BOARD	32,640.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,690,453.95	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,313,422.00	-	3,408,322.00
	21's Non-Instr Salaries - Reg	24,785,341.00	20,002,499.14	25,810,351.00
221000	INST AIDE CONTRACT,DIRECT INST	-	925,140.10	-
221010	INST AIDE CONTRACT,DIRECT INST	1,095,398.00	-	1,184,779.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	559,012.24	-
222010	INST AIDE CONTRACT, NOT DIRECT	880,522.00	-	928,927.00
	22's Instr Aides - Reg	1,975,920.00	1,484,152.34	2,113,706.00
230010	NON ACADEMIC SALARIES - OTHER	1,693,649.00	-	1,471,382.00
231100	HOURLY CLASSIFIED, TEMP	-	912,378.28	-
231300	HOURLY TUTORS	-	177,111.34	-
231400	HRLY ADMINISTRATOR NON INST	-	651.96	-
232100	OVERTIME CLASSIFID SALARIED	-	98,160.91	-
232200	OVERTIME SUPERVISR SALRIED	-	2,984.09	-
235100	STUDENT EMPLOYEE	-	72,436.75	-
235200	STUDENT TUTORS	-	7,108.17	-
	23's Non-Academic Salaries - Other	1,693,649.00	1,270,831.50	1,471,382.00
240010	INSTR AIDES - OTHER	553,187.00	-	512,952.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	379,069.29	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	53,927.22	-
245100	STUDENT INSTR AIDE, DIRECT	-	686.00	-
	24's Instr Aides - Other	553,187.00	433,682.51	512,952.00
	Non Acad Salaries Subtotal	29,008,097.00	23,191,165.49	29,908,391.00
310010	STRS	7,178,501.00	-	7,870,672.00
311101	STRS ACADEMIC INSTRUCTORS	-	4,787,560.88	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	281,093.00	-
311301	STRS OTHERACA NONINSTRUCT	-	912,604.42	-
312202	STRS NON-INSTR ADMIN/SUPR	-	30,460.63	-
	31's STRS	7,178,501.00	6,011,718.93	7,870,672.00
320010	PERS	5,064,948.00	-	6,037,144.00
321101	PERS ACADEMIC INSTRUCTORS	-	103,041.74	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	162,870.45	-
321301	PERS OTHERACA NONINSTRUCT	-	27,434.19	-
322102	PERS CLASSIFIED	-	2,797,558.93	-
322202	PERS NON-INSTR ADMIN/SUPR	-	775,341.89	-
322302	PERS INSTR AIDE DIRECT INSTR	-	166,069.88	-
322402	PERS INST AIDE NOTDIRECT INS	-	97,923.75	-
	32's PERS	5,064,948.00	4,130,240.83	6,037,144.00
330010	FICA & MEDICARE (OASDI)	2,938,446.00	-	3,066,787.00
331101	FICA ACADEMIC INSTRUCTORS	-	54,503.75	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	63,854.77	-
331301	FICA OTHERACA NONINSTRUCT	-	9,842.75	-
332102	FICA CLASSIFIED	-	964,207.78	-
332202	FICA NON-INSTR ADMIN/SUPR	-	262,318.00	-
332302	FICA INSTR AIDE DIRECT INSTR	-	64,990.82	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	33,697.15	-
335101	MEDCA ACADEM INSTRUCTORS	-	485,867.14	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	40,596.01	-
335301	MEDCA OTH ACA NONINSTRUCT	-	76,845.40	-
336102	MEDCA CLASSIFIED	-	239,801.72	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	66,522.73	-
336302	MEDCA INST AIDE DIRECT INSTR	-	18,817.46	-
336402	MEDCA INST AIDE NOTDIRT INS	-	8,890.30	-
	33's FICA & Medicare (OASDI)	2,938,446.00	2,390,755.78	3,066,787.00
340010	HEALTH & WELFARE	19,220.00	-	2,877.00

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Account	Description		Budget
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,231,689.21
340110	MEDIC ACA	5,837,751.00	-
340120	MEDIC ACADEMIC ADJUNCT	-	217,229.25
340125	MEDIC NON-ACADEMIC ADJUNCT	-	10,930.77
340151	MEDIC EDUCATIONL ADMIN/SUP	-	362,323.33
340201	MEDIC OTHER ACA NONINSTRUC	-	913,287.78
340210	MEDIC CLS	5,575,940.94	-
340252	MEDIC CLASSIFIED	-	3,873,943.30
340302	MEDIC NON-INSTR ADMIN/SUPR	-	958,675.70
340310	MEDIC AA/CAST	1,814,574.06	-
340352	MEDIC INSTR AIDE DIRECT INST	-	189,183.95
340402	MEDIC INSTAIDE NOTDIRECTINST	-	133,336.20
341101	DENT ACADEMIC INSTRUCTORS	-	148,327.13
341110	DENT ACA	260,799.00	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	15,357.38
341201	DENT OTHER ACA NONINSTRUC	-	37,621.05
341210	DENT CLS	292,621.50	-
341252	DENT CLASSIFIED	-	202,307.56
341302	DENT NON-INSTR ADMIN/SUPR	-	43,171.47
341310	DENT AA/CAST	84,116.50	-
341352	DENT INSTR AIDE DIRECT INSTR	-	11,046.66
341402	DENT INSTAIDE NOT DIRECTINST	-	7,425.89
342101	VISION ACADEMIC INSTRUCTOR	-	35,179.03
342110	VISION ACA	70,236.00	-
342151	VISION EDUCATIONL ADMIN/SUP	-	3,726.21
342201	VISION OTHR ACA NONINSTRUC	-	9,123.45
342210	VISION CLS	77,987.58	-
342252	VISION CLASSIFIED	-	49,519.52
342302	VISION NON-INSTR ADMIN/SUP	-	10,705.96
342310	VISION AA/CAST	22,507.42	-
342352	VISION INSTR AIDE DIRECT INST	-	2,827.07
342402	VISION INSTAIDE NOT DIRECTINS	-	1,809.33
343101	LIFE ACADEMIC INSTRUCTORS	-	15,103.51
343110	LIFE ACA	21,692.00	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,010.07
343201	LIFE OTHER ACA NONINSTRUC	-	3,833.26
343210	LIFE CLS	23,891.05	-
343252	LIFE CLASSIFIED	-	20,119.77
343302	LIFE NON-INSTR ADMIN/SUPR	-	4,346.76
343310	LIFE AA/CAST	7,543.95	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,155.85
343402	LIFE INST AIDE NOT DIRECT INS	-	737.38
344101	LTD ACADEMIC INSTRUCTORS	-	40,871.40
344110	LTD ACA	82,747.00	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	4,792.70
344201	LTD OTHER ACA NONINSTRUC	-	10,618.46
344210	LTD CLS	57,103.97	-
344252	LTD CLASSIFIED	-	34,767.36
344302	LTD NON-INSTR ADMIN/SUPR	-	10,316.20
344310	LTD AA/CAST	26,272.03	-
344352	LTD INSTR AIDE DIRECT INSTR	-	1,936.29
344402	LTD INST AIDE NOT DIRECT INST	-	1,205.53
345000	EMPLOYER-PAID COBRA	-	16,442.40
345101	LTC ACADEMIC INSTRUCTORS	-	6,746.75
345110	LTC ACA	11,551.00	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	701.43
345201	LTC OTHER ACA NONINSTRUC	-	1,722.68
345210	LTC CLS	12,670.10	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 11				
UNRESTRICTED AND DESIGNATED				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
345252	LTC CLASSIFIED	-	9,321.54	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,040.38	-
345310	LTC AA/CAST	3,667.90	-	3,760.00
345352	LTC INSTR AIDE DIRECT INSTR	-	526.97	-
345402	LTC INST AIDE NOT DIRECT INST	-	338.70	-
348010	FUTURE RETIREE HEALTH ACA	-	1,213,581.63	-
348020	FUTURE RETIREE HEALTH CLS	-	1,452,200.46	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	364,018.12	-
348110	FUTURE RETIREE HEALTH ACA	1,650,548.00	-	1,420,174.00
348210	FUTURE RETIREE HEALTH CLS	1,822,390.25	-	1,446,885.00
348310	FUTURE RETIREE HEALTH AA/CAST	504,513.75	-	395,076.00
349101	FSA ER ACADEMIC INSTRUCTOR	-	952.33	-
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	1,400.00	-
349110	FSA ER ACA	2,353.00	-	2,600.00
349201	FSA ER CLASSIFIED	-	2,841.69	-
349202	FSA ER INSTR AIDE DIRECT INST	-	1,200.00	-
349210	FSA ER CLS	4,764.00	-	4,400.00
349302	FSA ER NON-INSTR ADMIN/SUPR	-	1,000.00	-
349310	FSA ER AA/CAST	1,000.00	-	1,000.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	30,868.49	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	10,495.26	-
349410	HSA ER ACA	41,627.00	-	42,720.00
349501	HSA ER CLASSIFIED	-	47,930.22	-
349502	HSA ER INSTR AIDE DIRECT INST	-	18.00	-
349503	HSA ER INSTR AIDE NOT DIR INST	-	3,500.00	-
349510	HSA ER CLS	53,249.00	-	51,855.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	8,750.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	3,500.00	-
349610	HSA ER AA/CAST	14,000.00	-	10,500.00
	34's Health & Welfare	18,397,338.00	13,800,658.79	18,798,627.00
350010	STATE UNEMP INSURANCE	146,682.00	-	147,873.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	17,150.26	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,360.30	-
351301	UNEMP OTH ACA NONINSTRUCT	-	2,746.11	-
352102	UNEMPLOYMENT CLASSIFIED	-	8,273.92	-
352202	UNEMP NON-INSTR ADMN/SUP	-	2,281.69	-
352302	UNEMP INSTR AIDE DIRECT INST	-	642.49	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	308.16	-
353102	UNEMP STUDENT	-	0.03	-
359900	SUSPENSE UNEMPLOYMENT	-	57,832.55	-
	35's State Unempl Insurance	146,682.00	90,595.51	147,873.00
360010	WORKER'S COMP	1,209,007.00	-	1,299,592.00
361101	WC ACADEMIC INSTRUCTORS	-	506,120.90	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	41,831.34	-
361301	WC OTHER ACA NON INSTRUCT	-	82,079.16	-
362102	WC CLASSIFIED	-	248,148.45	-
362202	WC NON-INSTR ADMIN/SUPERV	-	68,529.65	-
362302	WC INSTR AIDE DIRECT INSTR	-	19,301.12	-
362402	WC INSTR AIDE NOTDIRECT INST	-	9,126.69	-
363102	WC STUDENT	-	1,194.65	-
	36's Workers' Comp	1,209,007.00	976,331.96	1,299,592.00
370010	APPLE	147,148.00	-	150,521.00
371101	APPLE ACADEMIC INSTRUCTOR	-	70,316.43	-
371301	APPLE OTH ACA NONINSTRUCT	-	3,252.00	-
372102	APPLE CLASSIFIED	-	21,971.59	-
372202	APPLE NON-INSTR ADMN/SUPR	-	16.30	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,028.23	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,740.72	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 11				
UNRESTRICTED AND DESIGNATED			Run Jun 04, 2019	
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
	37's APPLE	147,148.00	103,325.27	150,521.00
390010	OTHER BENEFITS	1,273,102.00	-	1,273,102.00
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	-	403.83	-
394202	CLASSIFD BENEFITS TO SPREAD	-	288.00	-
398000	TB TESTS FOR EMPLOYEES	-	1,675.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	120.00	-
	39's Other Benefits	1,273,102.00	1,271,612.84	1,273,102.00
	Employee Benefits Subtotal	36,355,172.00	28,775,239.91	38,644,318.00
400010	SUPPLIES & MATERIALS	1,003,455.00	-	755,939.00
411000	SOFTWARE LESS THAN \$5,000	-	2,625.05	-
421000	BOOKS, MAGAZINES, PERIODCLS	-	395.32	-
422000	SUBSCRIPTIONS, PERIODICALS	-	3,719.38	-
423000	BOOKSTORE TEXTBOOKS	-	218.45	-
424000	INSTR MAT - PRINTING/ELECTRNC	-	27,225.93	-
431000	SUPPLIES&MATERIAL, INSTRUCT	-	386,336.03	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	29,157.92	-
432000	INSTRUCTIONAL TESTS	-	741.00	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	487,222.81	-
441100	SUPPLIES, INSTITUTIONAL	-	11,329.39	-
442000	COST OF FOOD, FOOD SERVICE	-	1,860.34	-
443100	FREIGHT IN	-	256.24	-
445000	SALES AND USE TAX	-	406.58	-
446000	SHIPPING/HANDLING CHARGES	-	107.40	-
	Supplies & Materials Subtotal	1,003,455.00	951,601.84	755,939.00
500010	OTHER OPER EXP	13,382,625.00	-	10,143,038.00
511000	AUDIT	-	56,997.50	-
515100	INTERNET ACCESS	-	1,817.40	-
515200	JPA SELF-INSURANCE ADMIN	-	8,611.55	-
515300	SOFTWARE LICENSING FEES	-	509,202.08	-
525100	MEMBERSHIP, DISTRICT	-	220,467.75	-
525200	MEMBERSHIP, EMPLOYEE	-	7,133.00	-
531000	COUNTY ELECTION SERVICES	-	159,190.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	650,328.55	-
535500	STUDENT ACCIDENT&HOSPITAL	-	134,512.50	-
535600	STUDENT MALPRACTICE INSUR	-	55,300.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	36,643.42	-
545200	LAWYERS' FEES	-	248,788.78	-
545300	LEGAL JUDGEMENTS	-	3,328.02	-
551100	ATHLETIC OFFICIALS FEES	-	44,071.00	-
551200	CLASSROOM SPEAKERS	-	1,600.00	-
551300	INDEPENDENT CONTRACTOR	-	299,168.64	-
551400	MANAGEMENT FEES	-	2,100.00	-
551600	WARRANT RECONCILIATION	-	7,015.84	-
551900	OTH PERSONAL&CONSULT SVC	-	1,347,017.34	-
555100	POSTAGE	-	297,759.47	-
560900	DISTRICT VEHICLE USE	-	26,402.47	-
561000	RENT & LEASE, EQUIPMENT	-	32,774.10	-
562000	RENTS & LEASES, LAND/BLDGS	-	54,139.39	-
562100	RENTAL OF FIELDS	-	12,237.50	-
563000	RENTAL OF TRANSPORTATION	-	34,424.33	-
564000	RENTAL OF FILMS	-	8,337.90	-
565100	MAINTENANCE AGREEMT, EQUIP	-	836,970.41	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 11				
UNRESTRICTED AND DESIGNATED				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
884350	MISC SALES AND COMMISSION	110,120.00	103,085.05	64,000.00
885300	FACILITIES RENTAL AND LEASE	30,000.00	123,913.00	30,000.00
886100	INTEREST BANK ACCOUNTS	-	20,758.70	-
886200	INTEREST COUNTY TREASURY	500,000.00	300,998.57	350,000.00
887400	ENROLLMENT FEE	8,552,164.00	8,515,979.50	8,479,298.00
887500	FIELD TRP; USEOF NONDIST FAC	16,800.00	12,130.00	9,700.00
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	18,518.00	15,000.00
887700	INSTR MAT FEES;SALE MATERL	343,017.00	390,257.72	150,936.00
887710	COURSE RELATED FEES	6,800.00	6,600.00	7,200.00
887910	TRANSCRIPT INCOME	155,000.00	135,596.25	155,000.00
888010	NON RESIDENT TUITION USA	1,208,203.00	1,681,126.50	1,700,000.00
888020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,861,648.00	2,000,000.00
888115	NCTD PASSES	-	5,206.00	-
888920	COURSE TESTING FEE	-	1,445.00	-
889030	COBRA ADMIN FEE	-	299.01	-
889300	CASH OVER/SHORT	-	(523.00)	-
889600	LIBRARY FINES	230.00	2,601.00	700.00
889830	RETURNED CHECK FEE	-	140.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(133.71)	-
889880	STALE DATED/VOID WARRANTS	-	42,136.57	-
889900	OTHER LOCAL REVENUES	231,951.00	339,997.80	1,000,000.00
889999	BEGINNING BALANCE, LOCAL	20,701,309.00	-	19,351,525.00
	88's Local Revenues Subtotal	111,005,488.00	78,363,405.42	114,517,979.00
898100	INTERFUND TRANSER IN,BETWN	4,959,145.00	4,959,145.00	5,000,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,734,447.00	-	58,000.00
	89's Other Sources Subtotal	6,693,592.00	4,959,145.00	5,058,000.00
Revenue Grand Total		153,496,982.00	105,037,774.24	152,255,039.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 12				
GENERAL RESTRICTED FUND			Run Jun 04, 2019	
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	171,701.56	-
111010	INSTRUCTIONAL SALARY, CONTRACT	225,670.06	-	276,613.00
	11's Instr Salaries - Contract	225,670.06	171,701.56	276,613.00
122100	COUNSELORS, CONTRACT	-	804,744.12	-
122110	COUNSELORS, CONTRACT	986,952.00	-	982,744.00
123200	DEPARTMENT CHAIR, CONTRACT	-	11,721.26	-
123210	DEPARTMENT CHAIR, CONTRACT	12,079.00	-	-
123400	DIRECTR/COORDINAT,ACA CONT	-	50,477.93	-
123410	DIRECTOR/COORDINATOR, ACA CON	67,907.00	-	64,904.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	392,006.84	-
123610	DIRECTOR/COORDINATOR, AA CONT	537,580.00	-	526,273.00
	12's Non-Instr Salaries - Contract	1,604,518.00	1,258,950.15	1,573,921.00
130010	INSTR SALARIES - OTHER	256,216.16	-	24,389.00
131100	ASSIGN TIME HRLY REPLACEMT	-	98,459.86	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	45,839.90	-
135300	OVERLOAD,CONTRACT INSTRUC	-	33,999.28	-
135700	OVERLOAD,SUMMER ACA HRLY	-	481.08	-
	13's Instr Salaries - Other	256,216.16	178,780.12	24,389.00
140010	NON-INSTR SALARIES - OTHER	2,370,805.18	-	1,261,800.00
141100	COUNSELOR, HOURLY	-	680,387.28	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	826,931.95	-
145100	OVERLOAD,SUMMER NON-INST	-	61,064.97	-
146600	REPLC COUNSLR SUMMR HRLY	-	156,564.83	-
149100	NONINSTR SAL, CANCELLED CLASS	-	539.52	-
	14's Non-Instr Salaries - Other	2,370,805.18	1,725,488.55	1,261,800.00
	Academic Salaries Subtotal	4,457,209.40	3,334,920.38	3,136,723.00
212100	SUPERVISOR, CAST	-	384,567.81	-
212110	SUPERVISOR, CAST	548,578.00	-	572,331.00
212200	CLASSIFIED REGULAR SALARY	-	3,957,216.57	-
212210	CLASSIFIED REGULAR SALARY	5,164,427.42	-	5,482,659.00
212300	CLASSIFIED HEALTH PROFESSL	-	199,480.68	-
212310	CLASSIFIED HEALTH PROFESSIONAL	299,687.00	-	363,162.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	814,946.66	-
212610	NON-INSTRUCTNL ADMINISTRATORS	1,347,278.00	-	1,280,021.00
	21's Non-Instr Salaries - Reg	7,359,970.42	5,356,211.72	7,698,173.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	10,242.61	-
222010	INST AIDE CONTRACT, NOT DIRECT	51,181.00	-	48,513.00
	22's Instr Aides - Reg	51,181.00	10,242.61	48,513.00
230010	NON ACADEMIC SALARIES - OTHER	3,747,861.78	-	2,594,251.00
231100	HOURLY CLASSIFIED, TEMP	-	2,036,896.61	-
231300	HOURLY TUTORS	-	311,515.09	-
231400	HRLY ADMINISTRATOR NON INST	-	1,510.50	-
231500	HRLY HEALTH PROFESSIONAL	-	140,655.00	-
232100	OVERTIME CLASSIFID SALARIED	-	74,796.01	-
232200	OVERTIME SUPERVISR SALRIED	-	520.54	-
235100	STUDENT EMPLOYEE	-	88,569.07	-
235200	STUDENT TUTORS	-	13,045.55	-
235400	STUDENT WORK STUDY	-	294,348.84	-
	23's Non-Academic Salaries - Other	3,747,861.78	2,961,857.21	2,594,251.00
240010	INSTR AIDES - OTHER	43,342.50	-	35,883.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	6,165.11	-
	24's Instr Aides - Other	43,342.50	6,165.11	35,883.00
	Non Acad Salaries Subtotal	11,202,355.70	8,334,476.65	10,376,820.00
310010	STRS	521,952.85	-	408,582.00
311101	STRS ACADEMIC INSTRUCTORS	-	50,838.12	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	21,824.58	-

Palomar College

BUDGET REPORT

Comparing Fiscal Years

2019 and 2020

FUND 12

GENERAL RESTRICTED FUND

Run Jun 04, 2019

		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
311301	STRS OTHERACA NONINSTRUCT	-	358,658.43	-
31's	STRS	521,952.85	431,321.13	408,582.00
320010	PERS	1,518,782.29	-	1,663,388.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	46,615.01	-
321301	PERS OTHERACA NONINSTRUCT	-	15,948.90	-
322102	PERS CLASSIFIED	-	891,352.67	-
322202	PERS NON-INSTR ADMIN/SUPR	-	212,159.70	-
322302	PERS INSTR AIDE DIRECT INSTR	-	85.47	-
322402	PERS INST AIDE NOTDIRECT INS	-	1,850.02	-
32's	PERS	1,518,782.29	1,168,011.77	1,663,388.00
330010	FICA & MEDICARE (OASDI)	762,040.22	-	690,953.00
331101	FICA ACADEMIC INSTRUCTORS	-	24.91	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	16,005.03	-
331301	FICA OTHERACA NONINSTRUCT	-	6,705.91	-
332102	FICA CLASSIFIED	-	313,283.99	-
332202	FICA NON-INSTR ADMIN/SUPR	-	72,439.82	-
332302	FICA INSTR AIDE DIRECT INSTR	-	64.21	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	635.37	-
335101	MEDCA ACADEM INSTRUCTORS	-	5,200.69	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	5,697.33	-
335301	MEDCA OTH ACA NONINSTRUCT	-	37,309.84	-
336102	MEDCA CLASSIFIED	-	97,371.63	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	17,273.20	-
336302	MEDCA INST AIDE DIRECT INSTR	-	82.11	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	148.60	-
33's	FICA & Medicare (OASDI)	762,040.22	572,242.64	690,953.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	19,402.66	-
340110	MEDIC ACA	226,586.63	-	232,825.00
340120	MEDIC ACADEMIC ADJUNCT	-	427.44	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	3,302.48	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	48,950.49	-
340201	MEDIC OTHER ACA NONINSTRUC	-	156,967.54	-
340210	MEDIC CLS	1,530,073.00	-	1,626,720.00
340252	MEDIC CLASSIFIED	-	1,066,873.94	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	208,108.45	-
340310	MEDIC AA/CAST	425,080.00	-	456,675.00
340402	MEDIC INSTAIDE NOTDIRECTINST	-	1,950.00	-
341101	DENT ACADEMIC INSTRUCTORS	-	1,336.34	-
341110	DENT ACA	11,163.36	-	10,794.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	2,117.68	-
341201	DENT OTHER ACA NONINSTRUC	-	7,254.80	-
341210	DENT CLS	82,805.44	-	78,634.00
341252	DENT CLASSIFIED	-	53,631.30	-
341302	DENT NON-INSTR ADMIN/SUPR	-	11,623.87	-
341310	DENT AA/CAST	23,229.00	-	22,128.00
341402	DENT INSTAIDE NOT DIRECTINST	-	223.41	-
342101	VISION ACADEMIC INSTRUCTOR	-	342.80	-
342110	VISION ACA	3,048.02	-	2,234.00
342151	VISION EDUCATIONL ADMIN/SUP	-	531.82	-
342201	VISION OTHR ACA NONINSTRUC	-	1,783.96	-
342210	VISION CLS	22,021.58	-	15,233.00
342252	VISION CLASSIFIED	-	13,431.37	-
342302	VISION NON-INSTR ADMIN/SUP	-	2,795.98	-
342310	VISION AA/CAST	6,018.00	-	4,261.00
342402	VISION INSTAIDE NOT DIRECTINS	-	64.17	-
343101	LIFE ACADEMIC INSTRUCTORS	-	146.60	-
343110	LIFE ACA	967.90	-	1,456.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	282.24	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 12				
GENERAL RESTRICTED FUND			Run Jun 04, 2019	
		FY 2018-2019	FY 2018-2019	
		Budget	Expended/Received	
Account	Description		Year to Date	
			Budget	
343201	LIFE OTHER ACA NONINSTRUCT	-	736.16	-
343210	LIFE CLS	7,092.92	-	9,918.00
343252	LIFE CLASSIFIED	-	5,416.21	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,137.07	-
343310	LIFE AA/CAST	1,997.00	-	2,889.00
343402	LIFE INST AIDE NOT DIRECT INS	-	19.68	-
344101	LTD ACADEMIC INSTRUCTORS	-	339.26	-
344110	LTD ACA	3,443.65	-	2,421.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	843.48	-
344201	LTD OTHER ACA NONINSTRUCT	-	2,129.55	-
344210	LTD CLS	15,496.07	-	10,638.00
344252	LTD CLASSIFIED	-	9,356.34	-
344302	LTD NON-INSTR ADMIN/SUPR	-	2,710.78	-
344310	LTD AA/CAST	6,656.00	-	4,315.00
344402	LTD INST AIDE NOT DIRECT INST	-	25.48	-
345101	LTC ACADEMIC INSTRUCTORS	-	67.20	-
345110	LTC ACA	515.90	-	523.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	135.25	-
345201	LTC OTHER ACA NONINSTRUCT	-	333.27	-
345210	LTC CLS	3,853.50	-	3,536.00
345252	LTC CLASSIFIED	-	2,525.78	-
345302	LTC NON-INSTR ADMIN/SUPR	-	524.65	-
345310	LTC AA/CAST	1,094.00	-	1,029.00
345402	LTC INST AIDE NOT DIRECT INST	-	10.50	-
348010	FUTURE RETIREE HEALTH ACA	-	57,555.34	-
348020	FUTURE RETIREE HEALTH CLS	-	311,827.79	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	85,823.80	-
348110	FUTURE RETIREE HEALTH ACA	72,067.07	-	57,519.00
348210	FUTURE RETIREE HEALTH CLS	443,580.30	-	351,731.00
348310	FUTURE RETIREE HEALTH AA/CAST	126,321.00	-	97,418.00
349102	FSA ER OTHER ACA NONINSTRUCTO	-	139.23	-
349110	FSA ER ACA	140.00	-	300.00
349201	FSA ER CLASSIFIED	-	1,250.00	-
349210	FSA ER CLS	1,996.00	-	1,300.00
349301	FSA ER EDUCATIONAL ADMIN/SUPR	-	175.13	-
349310	FSA ER AA/CAST	473.00	-	-
349401	HSA ER ACADEMIC INSTRUCTOR	-	756.27	-
349402	HSA ER OTHER ACA NONINSTRUCTO	-	261.24	-
349410	HSA ER ACA	1,022.09	-	1,080.00
349501	HSA ER CLASSIFIED	-	18,318.45	-
349510	HSA ER CLS	19,220.00	-	20,245.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	252.09	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	1,800.00	-
349610	HSA ER AA/CAST	4,007.09	-	1,800.00
34's	Health & Welfare	3,039,968.52	2,106,019.34	3,017,622.00
350010	STATE UNEMP INSURANCE	17,865.79	-	6,450.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	179.84	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	196.48	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,290.15	-
352102	UNEMPLOYMENT CLASSIFIED	-	3,363.37	-
352202	UNEMP NON-INSTR ADMN/SUP	-	597.20	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2.84	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	5.12	-
353102	UNEMP STUDENT	-	0.24	-
35's	State Unempl Insurance	17,865.79	5,635.24	6,450.00
360010	WORKER'S COMP	252,034.14	-	208,189.00
361101	WC ACADEMIC INSTRUCTORS	-	5,343.13	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	5,875.13	-

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GENERAL RESTRICTED FUND			Run Jun 04, 2019
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		Budget	Expended/Received
			Year to Date
Account	Description		Budget
361301	WC OTHER ACA NON INSTRUCT	-	38,444.88
362102	WC CLASSIFIED	-	100,114.54
362202	WC NON-INSTR ADMIN/SUPERV	-	17,891.03
362302	WC INSTR AIDE DIRECT INSTR	-	84.35
362402	WC INSTR AIDE NOTDIRECT INST	-	152.51
363102	WC STUDENT	-	5,888.28
	36's Workers' Comp	252,034.14	173,793.85
370010	APPLE	80,859.94	-
371101	APPLE ACADEMIC INSTRUCTOR	-	631.70
371301	APPLE OTH ACA NONINSTRUCT	-	5,297.54
372102	APPLE CLASSIFIED	-	40,874.10
372202	APPLE NON-INSTR ADMN/SUPR	-	37.77
372302	APPLE INST AIDE DIRECT INSTR	-	115.75
	37's APPLE	80,859.94	46,956.86
	39's Other Benefits	-	-
	Employee Benefits Subtotal	6,193,503.75	4,503,980.83
400010	SUPPLIES & MATERIALS	2,932,129.37	-
411000	SOFTWARE LESS THAN \$5,000	-	15,537.44
421000	BOOKS,MAGAZINES,PERIODCLS	-	22,740.40
422000	SUBSCRIPTIONS, PERIODICALS	-	33,498.10
423000	BOOKSTORE TEXTBOOKS	-	518,540.20
424000	INSTR MAT - PRINTING/ELECTRNC	-	105,915.47
431000	SUPPLIES&MATERIAL,INSTRUCT	-	555,673.82
431100	SUPPLIES, INSTRUCTIONL FOOD	-	3,285.58
432000	INSTRUCTIONAL TESTS	-	329.18
441000	SUPPLIES&MATERIAL,NONINSTR	-	399,189.46
441100	SUPPLIES, INSTITUTIONAL	-	4,548.96
441200	SUPPLIES, BOOKSTORE	-	334.03
441300	SUPPLIES, FOOD SERVICES	-	8,270.37
442000	COST OF FOOD, FOOD SERVICE	-	7,480.60
443100	FREIGHT IN	-	1,974.24
446000	SHIPPING/HANDLING CHARGES	-	1,045.53
	Supplies & Materials Subtotal	2,932,129.37	1,678,363.38
500010	OTHER OPER EXP	8,908,219.86	-
515100	INTERNET ACCESS	-	31,221.36
515300	SOFTWARE LICENSING FEES	-	249,556.10
525100	MEMBERSHIP, DISTRICT	-	12,196.00
525200	MEMBERSHIP, EMPLOYEE	-	10,137.37
535200	INS, FIRE, CASUALTY, LIABILITY	-	11,019.79
535500	STUDENT ACCIDENT&HOSPITAL	-	44,837.50
545100	ADVERTISEMENTS REQ BY LAW	-	1,640.20
545200	LAWYERS' FEES	-	9,082.00
551100	ATHLETIC OFFICIALS FEES	-	78.63
551200	CLASSROOM SPEAKERS	-	2,670.00
551300	INDEPENDENT CONTRACTOR	-	1,805,758.54
551900	OTH PERSONAL&CONSULT SVC	-	967,583.22
555100	POSTAGE	-	32,236.93
560900	DISTRICT VEHICLE USE	-	2,596.00
561000	RENT & LEASE, EQUIPMENT	-	3,122.68
562000	RENTS & LEASES, LAND/BLDGS	-	192,142.19
563000	RENTAL OF TRANSPORTATION	-	18,204.25
564000	RENTAL OF FILMS	-	3.99
565100	MAINTENANCE AGREEMT,EQUIP	-	73,917.22
565200	MAINTENCE AGREE,SOFTWARE	-	131,504.34
565300	REPAIRS&MAINT NONINST EQUIP	-	20,190.91
565400	REPAIRS&MAINT INSTR EQUIPMT	-	3,002.19

		Palomar College		
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		2019 and 2020		
		FUND 12		
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		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
565500	REPAIRS&MAINTENANCE BLDGS	-	5,786.09	-
565550	MAINTENANCE, GROUNDS	-	4,906.04	-
575100	TRAVEL, ACADEMIC ADMIN	-	38,890.61	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	82,408.77	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	24,274.80	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	106,908.49	-
575300	TRAVEL, STUDENT	-	14,514.84	-
575310	TRAVEL WITH STUDENT	-	39,747.94	-
575400	TRAVEL, NON EMPLOYEE	-	6,174.01	-
575600	ORIENTATION EXPENSES	-	4,703.21	-
575700	STAFF DEVELOPMNT AT PALOMR	-	4,266.51	-
575710	TRAINING	-	23,559.49	-
575800	FOOD FOR MEETINGS	-	71,110.95	-
580100	ELECTRICITY	-	16,406.80	-
580150	FUEL, GAS	-	14,500.00	-
580250	JANITORIAL SERVICES	-	32.29	-
580300	LAUNDRY/DRY CLEANING	-	4,722.46	-
580500	TELEPHONE CONNECTIONS	-	1,434.00	-
580550	WASTE DISPOSAL	-	1,231.13	-
580650	WATER	-	84.00	-
585100	ADMINISTRATIVE EXPENSE	-	4,591.60	-
585110	GFSP STUDENT EXPENSES	-	51,730.81	-
585150	ADVERTISE NOT REQ BY LAW	-	324,381.93	-
585260	BANK CREDIT CARD EXPENSE	-	27,580.73	-
585350	DAMAGE/PERSONL PROPERTY	-	(800.00)	-
585400	DISALLOWED FIN AID GRANTS	-	26,079.63	-
585500	FINGERPRINTING	-	3,786.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	1,414.61	-
585750	PRINTING	-	111,500.66	-
585900	ROYALTY EXPENSE	-	699.50	-
585910	LICENSING FEE	-	47,453.16	-
585990	SPECIAL ACTIVITIES	-	28,720.92	-
	Other Oper Exp Subtotal	8,908,219.86	4,715,503.39	3,394,593.00
580010	INDIRECT COSTS BUDGET POOL	900,205.23	-	299,071.00
585550	INDIRECT COSTS	-	426,479.55	-
	Indirect Costs Subtotal	900,205.23	426,479.55	299,071.00
600010	CAPITAL OUTLAY	6,671,863.83	-	578,994.00
612100	GROUNDS IMPROVEMENT	-	4,514.50	-
612200	PARKING IMPROVEMENT	-	25,928.90	-
623000	BUILDING CONSTRUCTION	-	1,118,900.96	-
623100	ARCHITECTURL&ENGINEER FEE	-	196,311.93	-
623200	BLUEPRINTS&INSPECTION SVCS	-	11,616.92	-
623300	PERMITS AND FEES	-	22,224.80	-
631000	LIBRARY BOOKS	-	3,107.52	-
633000	LIBRARY NONPRINT MEDIA	-	172,890.04	-
641100	EQUIP INST REPL INVTOR>\$1000	-	99.16	-
641200	EQUIP INST, REPLACE>\$200-999	-	892.07	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	27,206.77	-
641400	EQUIP INSTR,ADDITNL>1000	-	37,408.97	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	862.56	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	209,723.17	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	28,463.35	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	445,136.77	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	76,642.20	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	11,297.21	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	126,324.47	-

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FUND 12				
GENERAL RESTRICTED FUND				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
862212	DEAF & HARD OF HEARING (DHH)	103,789.00	87,183.00	98,600.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,629.00	9,769.00	11,069.00
862250	CALWORKS	321,662.00	269,466.00	311,809.00
862251	CALWORKS PRIOR YEAR	-	(5,730.00)	-
862400	OTH GEN CATEGORICL PROGMS	2,674,358.00	2,608,871.01	692,313.00
862445	STRONG WORKFORCE PROGRAM	4,294,408.00	3,926,969.50	451,698.00
862450	BFAP	672,400.00	564,816.00	638,634.00
862500	CARE	111,678.00	93,809.00	106,094.00
862650	FACULTY/STAFF DIVERSITY	31,647.00	31,647.00	-
862750	MATRICULATION	607,455.00	607,454.63	200,000.00
862754	STUDENT EQUITY & ACHIEVEMENT	5,767,785.00	4,844,940.00	5,151,431.00
862755	STUDENT EQUITY FUNDS	646,005.00	646,004.57	360,000.00
862760	INNOVATION IN HIGHER EDUCATION	1,826,330.00	1,826,329.97	-
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	2,639,473.28	3,545,950.00
865310	ASSOCIATE DEGREE NURSING GRAN	210,300.00	176,652.00	192,143.00
865392	TTIP SOUTH PRIOR YEAR	408,893.00	408,893.00	-
868100	STATE LOTTERY PROCEEDS	1,045,372.00	223,948.34	975,982.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	152,019.49	-
869800	OTHER MISC STATE REVENUES	2,279,951.00	1,597,706.80	1,050,000.00
869999	BEGINNING BALANCE, STATE	2,198,980.00	-	1,812,211.00
86's State Revenues Subtotal		30,109,489.00	23,098,229.69	17,900,197.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	406,156.00	304,893.91	179,974.00
883100	CONTRACT INSTRUCTIONL SVC	2,991,888.00	1,888,508.14	346,616.00
883300	CONT INSTR SVC CONTRACT ED	951,405.00	727,376.06	380,013.00
883500	CONTRACT INSTR SVC VOC ED	30,056.00	30,055.27	-
884170	KKSM ADVERTISING SALES	1,400.00	1,410.00	1,100.00
884320	WELLNESS CENTER FEES	35,000.00	31,125.01	35,000.00
884330	WELLNESS CENTER PARKING	1,300.00	1,940.00	1,500.00
884340	WELLNESS CNTR PROCES FEE	-	32.00	-
887600	HEALTH SERVICE FEE STUDENT	950,000.00	819,859.00	897,000.00
887700	INSTR MAT FEES;SALE MATERL	30,000.00	30,000.00	30,000.00
888030	NONRESIDENT CAPITAL OUTLAY	60,000.00	53,591.00	-
888100	PARKING STICKER FEES	300.00	270.00	200.00
888101	PARK STICKER FEE SPRING	468,500.00	390,132.00	400,000.00
888102	PARK STICKER FEE SUMMER	202,155.00	2,220.00	129,000.00
888103	PARK STICKER FEE FALL	488,500.00	394,880.00	415,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	10,600.00	15,193.37	11,000.00
888110	ONE-DAY PERMIT MACHINES	240,000.00	225,809.70	185,000.00
888112	PARKING METERS	38,000.00	29,920.00	25,000.00
888900	OTH STUDENT FEES&CHARGES	115,000.00	122,335.00	112,243.00
888920	COURSE TESTING FEE	150,000.00	149,786.37	150,000.00
889650	PARKING FINES	171,000.00	163,679.10	140,000.00
889900	OTHER LOCAL REVENUES	1,040,109.00	295,989.47	345,882.00
889999	BEGINNING BALANCE, LOCAL	1,689,384.00	-	568,020.00
88's Local Revenues Subtotal		10,070,753.00	5,679,005.40	4,352,548.00
898200	INTRAFUND TRANSFR IN,WITHIN	8,047,099.00	1,102,167.00	7,625,897.00
89's Other Sources Subtotal		8,047,099.00	1,102,167.00	7,625,897.00
Revenue Grand Total		56,639,422.00	33,529,591.30	36,041,578.00

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FUND 22				
PROP M BOND				
DEBT SERVICE - SERIES A				
				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	3,000.00	-	1,500.00
	Other Oper Exp Subtotal	3,000.00	-	1,500.00
712010	DEBT REDEMPTION PRINCIPAL	4,265,000.00	-	4,715,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	2,754,750.00	-
713010	DEBT INTEREST, SERVICE CHGS	5,509,500.00	-	5,296,250.00
731010	INTERFUND TRANS OUT BETWEEN	10,804.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	5,241,991.00	-	737,294.00
	Other Outgoing Subtotal	15,027,295.00	2,754,750.00	10,748,544.00
Expense Grand Total		15,030,295.00	2,754,750.00	10,750,044.00
881400	VOTED INDEBT SECURED ROLL	10,000,000.00	7,670,831.24	10,000,000.00
881500	VOTED INDEBT UNSECURDROLL	250,000.00	241,579.12	250,000.00
886200	INTEREST COUNTY TREASURY	100,000.00	49,868.78	50,000.00
889999	BEGINNING BALANCE, LOCAL	4,680,295.00	-	450,044.00
	88's Local Revenues Subtotal	15,030,295.00	7,962,279.14	10,750,044.00
Revenue Grand Total		15,030,295.00	7,962,279.14	10,750,044.00

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2019 and 2020				
FUND 23				
PROP M BOND				
DEBT SERVICE - SERIES B				
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
500010	OTHER OPER EXP	3,000.00	-	1,500.00
	Other Oper Exp Subtotal	3,000.00	-	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	882,695.25	-
712010	DEBT REDEMPTION PRINCIPAL	1,175,000.00	-	1,100,862.00
713000	DEBT INTEREST/SERVICE CHGS	-	6,299,294.75	-
713010	DEBT INTEREST, SERVICE CHGS	7,974,880.00	-	6,481,128.00
799010	CONTINGENCY HOLDING ACCOUNT	3,381,044.00	-	452,131.00
	Other Outgoing Subtotal	12,530,924.00	7,181,990.00	8,034,121.00
Expense Grand Total		12,533,924.00	7,181,990.00	8,035,621.00
819800	OTHER FEDERAL REVENUES	1,967,890.00	1,967,889.93	1,972,095.00
	81's Federal Revenues Subtotal	1,967,890.00	1,967,889.93	1,972,095.00
881400	VOTED INDEBT SECURED ROLL	4,900,000.00	4,385,719.35	4,500,000.00
881500	VOTED INDEBT UNSECURDROLL	250,000.00	122,298.50	250,000.00
886200	INTEREST COUNTY TREASURY	60,000.00	33,434.55	50,000.00
889999	BEGINNING BALANCE, LOCAL	5,345,230.00	-	1,263,526.00
	88's Local Revenues Subtotal	10,555,230.00	4,541,452.40	6,063,526.00
898100	INTERFUND TRANSER IN,BETWN	10,804.00	-	-
	89's Other Sources Subtotal	10,804.00	-	-
Revenue Grand Total		12,533,924.00	6,509,342.33	8,035,621.00

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2019 and 2020				
FUND 24				
PROP M BOND			Run Jun 04, 2019	
DEBT SERVICE - SERIES C				
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	3,000.00	-	1,500.00
	Other Oper Exp Subtotal	3,000.00	-	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	1,060,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	1,060,000.00	-	180,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	9,525,800.00	-
713010	DEBT INTEREST, SERVICE CHGS	9,525,800.00	-	9,506,300.00
799010	CONTINGENCY HOLDING ACCOUNT	4,822,426.00	-	448,472.00
	Other Outgoing Subtotal	15,408,226.00	10,585,800.00	10,134,772.00
	Expense Grand Total	15,411,226.00	10,585,800.00	10,136,272.00
881400	VOTED INDEBT SECURED ROLL	8,200,000.00	5,232,260.92	8,000,000.00
881500	VOTED INDEBT UNSECURDROLL	175,000.00	210,678.73	250,000.00
886200	INTEREST COUNTY TREASURY	80,000.00	31,942.09	50,000.00
889999	BEGINNING BALANCE, LOCAL	6,956,226.00	-	1,836,272.00
	88's Local Revenues Subtotal	15,411,226.00	5,474,881.74	10,136,272.00
	Revenue Grand Total	15,411,226.00	5,474,881.74	10,136,272.00

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		2019 and 2020		
		FUND 25		
		PROP M BOND		
		Run Jun 04, 2019		
		DEBT SERVICE - SERIES D		
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	3,000.00	-	1,500.00
	Other Oper Exp Subtotal	3,000.00	-	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	2,900,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	2,900,000.00	-	2,065,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	6,174,275.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,174,275.00	-	6,074,975.00
799010	CONTINGENCY HOLDING ACCOUNT	3,946,747.00	-	567,545.00
	Other Outgoing Subtotal	13,021,022.00	9,074,275.00	8,707,520.00
Expense Grand Total		13,024,022.00	9,074,275.00	8,709,020.00
881400	VOTED INDEBT SECURED ROLL	3,000,000.00	2,592,004.40	5,000,000.00
881500	VOTED INDEBT UNSECURDROLL	1,000.00	96,536.85	150,000.00
886200	INTEREST COUNTY TREASURY	165,000.00	54,263.99	50,000.00
889999	BEGINNING BALANCE, LOCAL	9,858,022.00	-	3,509,020.00
	88's Local Revenues Subtotal	13,024,022.00	2,742,805.24	8,709,020.00
Revenue Grand Total		13,024,022.00	2,742,805.24	8,709,020.00

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2019 and 2020				
FUND 29				
DEBT SERVICE				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712010	DEBT REDEMPTION PRINCIPAL	580,000.00	-	465,000.00
713010	DEBT INTEREST, SERVICE CHGS	117,625.00	-	99,925.00
799010	CONTINGENCY HOLDING ACCOUNT	105,764,716.00	-	105,764,716.00
	Other Outgoing Subtotal	106,462,341.00	-	106,329,641.00
	Expense Grand Total	106,462,341.00	-	106,329,641.00
889999	BEGINNING BALANCE, LOCAL	105,764,716.00	-	105,764,716.00
	88's Local Revenues Subtotal	105,764,716.00	-	105,764,716.00
898100	INTERFUND TRANSER IN,BETWN	697,625.00	-	564,925.00
	89's Other Sources Subtotal	697,625.00	-	564,925.00
	Revenue Grand Total	106,462,341.00	-	106,329,641.00

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2019 and 2020				
FUND 33				
CHILD DEVELOPMENT FUND				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	465,958.41	-
111010	INSTRUCTIONAL SALARY, CONTRACT	606,974.00	-	712,732.00
	11's Instr Salaries - Contract	606,974.00	465,958.41	712,732.00
	12's Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	267,366.00	-	237,885.00
139000	INSTRUCTIONAL SALARY, OTHER	-	208,209.95	-
	13's Instr Salaries - Other	267,366.00	208,209.95	237,885.00
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	874,340.00	674,168.36	950,617.00
230010	NON ACADEMIC SALARIES - OTHER	1,000.00	-	1,000.00
	23's Non-Academic Salaries - Other	1,000.00	-	1,000.00
240010	INSTR AIDES - OTHER	269,740.00	-	200,000.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	250,904.01	-
	24's Instr Aides - Other	269,740.00	250,904.01	200,000.00
	Non Acad Salaries Subtotal	270,740.00	250,904.01	201,000.00
310010	STRS	111,852.00	-	125,654.00
311101	STRS ACADEMIC INSTRUCTORS	-	68,343.19	-
	31's STRS	111,852.00	68,343.19	125,654.00
320010	PERS	24,143.00	-	26,416.00
321101	PERS ACADEMIC INSTRUCTORS	-	18,599.20	-
322302	PERS INSTR AIDE DIRECT INSTR	-	3,254.21	-
	32's PERS	24,143.00	21,853.41	26,416.00
330010	FICA & MEDICARE (OASDI)	24,073.00	-	24,939.00
331101	FICA ACADEMIC INSTRUCTORS	-	6,242.07	-
332302	FICA INSTR AIDE DIRECT INSTR	-	1,117.05	-
335101	MEDCA ACADEM INSTRUCTORS	-	9,751.03	-
336302	MEDCA INST AIDE DIRECT INSTR	-	3,638.15	-
	33's FICA & Medicare (OASDI)	24,073.00	20,748.30	24,939.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	123,990.00	-
340110	MEDIC ACA	170,064.00	-	229,892.00
341101	DENT ACADEMIC INSTRUCTORS	-	6,656.58	-
341110	DENT ACA	8,941.00	-	11,746.00
342101	VISION ACADEMIC INSTRUCTOR	-	1,685.34	-
342110	VISION ACA	2,571.00	-	2,173.00
343101	LIFE ACADEMIC INSTRUCTORS	-	696.96	-
343110	LIFE ACA	791.00	-	1,414.00
344101	LTD ACADEMIC INSTRUCTORS	-	962.56	-
344110	LTD ACA	1,716.00	-	1,302.00
345101	LTC ACADEMIC INSTRUCTORS	-	315.10	-
345110	LTC ACA	421.00	-	506.00
348010	FUTURE RETIREE HEALTH ACA	-	30,195.00	-
348110	FUTURE RETIREE HEALTH ACA	56,759.00	-	56,112.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	3,500.00	-
349410	HSA ER ACA	3,500.00	-	3,500.00
	34's Health & Welfare	244,763.00	168,001.54	306,645.00
350010	STATE UNEMP INSURANCE	561.00	-	585.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	333.53	-
352302	UNEMP INSTR AIDE DIRECT INST	-	125.44	-
	35's State Unempl Insurance	561.00	458.97	585.00
360010	WORKER'S COMP	17,026.00	-	17,716.00
361101	WC ACADEMIC INSTRUCTORS	-	10,038.32	-
362302	WC INSTR AIDE DIRECT INSTR	-	3,735.91	-
	36's Workers' Comp	17,026.00	13,774.23	17,716.00
370010	APPLE	10,077.00	-	6,144.00
371101	APPLE ACADEMIC INSTRUCTOR	-	3,515.66	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 41		
		CAPITAL OUTLAY		
				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
400010	SUPPLIES & MATERIALS	10,700.00	-	10,600.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	3,501.96	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	85.61	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	782.49	-
	Supplies & Materials Subtotal	10,700.00	4,370.06	10,600.00
500010	OTHER OPER EXP	1,504,679.00	-	780,458.00
515300	SOFTWARE LICENSING FEES	-	29,747.76	-
551300	INDEPENDENT CONTRACTOR	-	4,161.80	-
551400	MANAGEMENT FEES	-	46,139.31	-
551900	OTH PERSONAL&CONSULT SVC	-	9,677.45	-
562000	RENTS & LEASES, LAND/BLDGS	-	177,115.79	-
565100	MAINTENANCE AGREEMT,EQUIP	-	14,053.50	-
565300	REPAIRS&MAINT NONINST EQUIP	-	34,055.86	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	987.35	-
565500	REPAIRS&MAINTENANCE BLDGS	-	25,478.53	-
565550	MAINTENANCE, GROUNDS	-	174,133.25	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	969.45	-
575700	STAFF DEVLOPMNT AT PALOMR	-	1,250.00	-
575800	FOOD FOR MEETINGS	-	1,416.70	-
580100	ELECTRICITY	-	16,285.60	-
580150	FUEL, GAS	-	3,540.04	-
580250	JANITORIAL SERVICES	-	36,925.00	-
580300	LAUNDRY/DRY CLEANING	-	335.75	-
580450	TELEPHONE	-	8,931.00	-
580500	TELEPHONE CONNECTIONS	-	5,257.48	-
580650	WATER	-	667.71	-
585100	ADMINISTRATIVE EXPENSE	-	893.00	-
585150	ADVERTISE NOT REQ BY LAW	-	47.40	-
585750	PRINTING	-	988.43	-
	Other Oper Exp Subtotal	1,504,679.00	593,058.16	780,458.00
600010	CAPITAL OUTLAY	6,788,769.00	-	972,027.00
623000	BUILDING CONSTRUCTION	-	1,602,589.83	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,738.01	-
623200	BLUEPRINTS&INSPECTION SVCS	-	680.00	-
623300	PERMITS AND FEES	-	3,243.41	-
641400	EQUIP INSTR,ADDITNL>1000	-	18,288.79	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	957.84	-
643000	LEASE PURCHASE EQUIPMENT	-	6,448.43	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	3,516.29	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	2,725.94	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	54,882.85	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	18,783.77	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	5,979.94	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	36,608.00	-
	Capital Outlay Subtotal	6,788,769.00	1,756,443.10	972,027.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,262,231.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,562,231.00	-	1,443,508.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,451,920.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,451,920.00	-	360,325.00
799010	CONTINGENCY HOLDING ACCOUNT	6,298,029.00	-	8,036,654.00
	Other Outgoing Subtotal	12,312,180.00	5,714,151.00	9,840,487.00
Expense Grand Total		20,616,328.00	8,068,022.32	11,603,572.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 41				
CAPITAL OUTLAY				
				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
869999	BEGINNING BALANCE, STATE	4,340,574.00	-	-
86's	State Revenues Subtotal	4,340,574.00	-	-
884360	SURPLUS SALES	11,500.00	15,441.62	15,000.00
886200	INTEREST COUNTY TREASURY	150,000.00	141,859.86	100,000.00
889700	SAN MARCOS REDEVELOPMNT TAX RE	-	666,582.24	600,000.00
889701	POWAY REDEVELOPMENT TAX REV	-	571,628.93	500,000.00
889702	ESCONDIDO REDEVELOPMNT TAX RE	-	385,973.87	385,000.00
889703	VISTA REDEVELOPMENT TAX REV	-	76,290.37	75,000.00
889900	OTHER LOCAL REVENUES	12,600.00	11,429.37	12,600.00
889999	BEGINNING BALANCE, LOCAL	13,525,828.00	-	8,472,464.00
88's	Local Revenues Subtotal	13,699,928.00	1,869,206.26	10,160,064.00
898200	INTRAFUND TRANSFR IN, WITHIN	2,575,826.00	2,262,231.00	1,443,508.00
89's	Other Sources Subtotal	2,575,826.00	2,262,231.00	1,443,508.00
Revenue Grand Total		20,616,328.00	4,131,437.26	11,603,572.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 42		
		PROP M BOND		
		CONSTRUCTION		
		Run Jun 04, 2019		
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	216,347.42	255,960.00
212200	CLASSIFIED REGULAR SALARY	-	145,100.96	136,260.00
	21's Non-Instr Salaries - Reg	-	361,448.38	392,220.00
	22's Instr Aides - Reg	-	-	-
232200	OVERTIME SUPERVISR SALRIED	-	1,338.76	-
	23's Non-Academic Salaries - Other	-	1,338.76	-
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	362,787.14	392,220.00
	31's STRS	-	-	-
322102	PERS CLASSIFIED	-	25,816.57	-
322202	PERS NON-INSTR ADMIN/SUPR	-	38,841.20	-
	32's PERS	-	64,657.77	81,319.00
332102	FICA CLASSIFIED	-	9,008.34	-
332202	FICA NON-INSTR ADMIN/SUPR	-	13,439.17	-
336102	MEDCA CLASSIFIED	-	2,106.80	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	3,143.02	-
	33's FICA & Medicare (OASDI)	-	27,697.33	30,006.00
340252	MEDIC CLASSIFIED	-	32,780.00	63,518.00
340302	MEDIC NON-INSTR ADMIN/SUPR	-	41,320.00	95,277.00
341252	DENT CLASSIFIED	-	1,999.26	2,460.00
341302	DENT NON-INSTR ADMIN/SUPR	-	2,315.40	3,690.00
342252	VISION CLASSIFIED	-	517.59	362.00
342302	VISION NON-INSTR ADMIN/SUP	-	532.32	543.00
343252	LIFE CLASSIFIED	-	203.76	234.00
343302	LIFE NON-INSTR ADMIN/SUPR	-	213.28	351.00
344252	LTD CLASSIFIED	-	355.86	248.00
344302	LTD NON-INSTR ADMIN/SUPR	-	523.73	466.00
345252	LTC CLASSIFIED	-	94.50	84.00
345302	LTC NON-INSTR ADMIN/SUPR	-	98.00	126.00
348020	FUTURE RETIREE HEALTH CLS	-	13,587.75	9,352.00
348030	FUTURE RETIREE HEALTH AAVCAST	-	14,091.00	14,028.00
349501	HSA ER CLASSIFIED	-	1,750.00	1,750.00
	34's Health & Welfare	-	110,382.45	192,489.00
352102	UNEMPLOYMENT CLASSIFIED	-	72.45	-
352202	UNEMP NON-INSTR ADMN/SUP	-	108.39	-
	35's State Unempl Insurance	-	180.84	197.00
362102	WC CLASSIFIED	-	2,160.61	-
362202	WC NON-INSTR ADMIN/SUPERV	-	3,241.31	-
	36's Workers' Comp	-	5,401.92	6,080.00
	37's APPLE	-	-	-
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	-	208,320.31	310,091.00
515300	SOFTWARE LICENSING FEES	-	35,334.20	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	22,143.51	-
545100	ADVERTISEMENTS REQ BY LAW	-	3,058.00	-
545200	LAWYERS' FEES	-	305,855.55	-
551400	MANAGEMENT FEES	-	12,392.13	-
551900	OTH PERSONAL&CONSULT SVC	-	225,430.49	-
562000	RENTS & LEASES, LAND/BLDGS	-	661,385.93	-
565100	MAINTENANCE AGREEMT,EQUIP	-	17,919.00	-
565200	MAINTENCE AGREE,SOFTWARE	-	1,280.00	-
	Other Oper Exp Subtotal	-	1,284,798.81	-
623000	BUILDING CONSTRUCTION	-	13,552,632.15	-
623100	ARCHITECTURL&ENGINEER FEE	-	2,511,042.64	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 42		
		PROP M BOND		
		CONSTRUCTION		
		Run Jun 04, 2019		
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
623200	BLUEPRINTS&INSPECTION SVCS	-	524,806.09	-
623300	PERMITS AND FEES	-	337,904.19	-
631000	LIBRARY BOOKS	-	2,184.92	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,180,241.06	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,884,928.19	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	304,184.59	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	196,940.31	-
644800	EQUIP TECHNOLOGY NONINS >\$4,999	-	842,636.97	-
644850	EQUIP TECHNOLOGY NONINS <\$4,999	-	10,960.72	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	19,375.00	-
	Capital Outlay Subtotal	-	21,367,836.83	159,124,233.00
	Expense Grand Total	199,560,424.00	23,223,743.09	159,826,544.00
886200	INTEREST COUNTY TREASURY	1,500,000.00	1,982,392.64	1,500,000.00
889999	BEGINNING BALANCE, LOCAL	198,060,424.00	-	158,326,544.00
	88's Local Revenues Subtotal	199,560,424.00	1,982,392.64	159,826,544.00
	Revenue Grand Total	199,560,424.00	1,982,392.64	159,826,544.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 43				
ENERGY CONSERVATION				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	500,000.00	-	590,000.00
580100	ELECTRICITY	-	484,532.00	-
	Other Oper Exp Subtotal	500,000.00	484,532.00	590,000.00
799010	CONTINGENCY HOLDING ACCOUNT	1,115,039.00	-	500,894.00
	Other Outgoing Subtotal	1,115,039.00	-	500,894.00
Expense Grand Total		1,615,039.00	484,532.00	1,090,894.00
886200	INTEREST COUNTY TREASURY	18,000.00	8,801.75	3,000.00
889900	OTHER LOCAL REVENUES	30,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	1,567,039.00	-	1,087,894.00
	88's Local Revenues Subtotal	1,615,039.00	8,801.75	1,090,894.00
Revenue Grand Total		1,615,039.00	8,801.75	1,090,894.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 69				
POST RETIREMENT BENEFITS				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	103,548.00	-	106,016.00
340410	MEDICAL RETIREE	5,033,412.00	-	5,205,336.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,506,436.97	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	305,069.00	-
340604	MEDIC CLASSIFIED RETIREES	-	1,476,795.00	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	495,370.00	-
341410	DENTAL RETIREE	621,228.00	-	599,262.00
341453	DENT ACADEMIC INSTR RETIREE	-	244,900.33	-
341503	DENT EDU ADMIN/SUP RETIREE	-	26,913.72	-
341604	DENT CLASSIFIED RETIREES	-	228,969.48	-
341654	DENT CLASS ADMN/SUP RETIRE	-	50,077.30	-
345000	EMPLOYER-PAID COBRA	-	6,854.40	-
346000	RETIREE SPOUSAL BENEFITS	-	57,428.20	-
34's	Health & Welfare	5,758,188.00	5,398,814.40	5,910,614.00
	Employee Benefits Subtotal	5,758,188.00	5,398,814.40	5,910,614.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,000,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,000,000.00	-	7,000,000.00
799010	CONTINGENCY HOLDING ACCOUNT	16,709,154.00	-	12,926,579.00
	Other Outgoing Subtotal	20,709,154.00	2,000,000.00	19,926,579.00
	Expense Grand Total	26,467,342.00	7,398,814.40	25,837,193.00
886200	INTEREST COUNTY TREASURY	100,000.00	113,789.15	100,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	4,057,895.00	-	3,333,469.00
889999	BEGINNING BALANCE, LOCAL	18,500,549.00	-	18,500,549.00
88's	Local Revenues Subtotal	22,658,444.00	113,789.15	21,934,018.00
898100	INTERFUND TRANSER IN,BETWN	3,808,898.00	-	3,903,175.00
89's	Other Sources Subtotal	3,808,898.00	-	3,903,175.00
	Revenue Grand Total	26,467,342.00	113,789.15	25,837,193.00

Palomar College				
ASG BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 71				
ASSOCIATED STUDENTS TRUST			Run Jun 04, 2019	
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
230010	Non-Academic Salaries - Other	4,000.00	-	-
	23's Non-Academic Salaries - Other	4,000.00	-	-
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	4,000.00	-	-
400010	Supplies & Materials	117,110.00	-	129,709.41
441000	SUPPLIES&MATERIAL NONINSTR	-	8,164.08	-
	Supplies & Materials Subtotal	117,110.00	8,164.08	129,709.41
500010	Other Oper Exp	68,986.94	-	69,987.59
562000	RENTS AND LEASES, LAND + BLDGS	-	192.50	-
575300	TRAVEL, STUDENT	-	2,315.95	-
575310	TRAVEL WITH STUDENT	-	707.08	-
575800	FOOD FOR MEETINGS	-	6,139.67	-
585260	BANK CREDIT CARD EXPENSE	-	77.83	-
585750	PRINTING	-	596.12	-
	Other Oper Exp Subtotal	68,986.94	10,029.15	69,987.59
752000	STUDENT SCHOLARSHIPS	-	1,000.00	-
752010	STUDENT SCHOLARSHIPS	1,000.00	-	15,200.00
	Other Outgoing Subtotal	1,000.00	1,000.00	15,200.00
	Expense Grand Total	191,096.94	19,193.23	214,897.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	406.87	946.87	-
884350	MISC SALES AND COMMISSION	-	2,102.35	-
886100	INTEREST BANK ACCOUNTS	100.00	226.70	100.00
888930	LOCKER RENTAL FEE	-	10.00	-
888950	POSTING FEES INCOME ASG	5,000.00	6,045.00	5,000.00
889100	ASG INCOME	1,800.00	-	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	5,301.00	3,000.00
889999	BEGINNING BALANCE, LOCAL	145,558.00	-	170,997.00
	88's Local Revenues Subtotal	155,864.87	14,631.92	180,897.00
898100	INTERFUND TRANSER IN,BETWN	34,000.00	30,000.00	34,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,232.07	-	-
	89's Other Sources Subtotal	35,232.07	30,000.00	34,000.00
	Revenue Grand Total	191,096.94	44,631.92	214,897.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 73				
STUDENT BODY CENTER FEE				Run Jun 04, 2019
FY 2018-2019 FY 2018-2019 FY 2019-2020				
Budget Expended/Received Budget				
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	7,000.00	-	7,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	1,084.40	-
	Supplies & Materials Subtotal	7,000.00	1,084.40	7,000.00
500010	OTHER OPER EXP	12,000.00	-	-
	Other Oper Exp Subtotal	12,000.00	-	-
600010	CAPITAL OUTLAY	36,000.00	-	26,000.00
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	10,602.28	-
	Capital Outlay Subtotal	36,000.00	10,602.28	26,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	193,542.56	-
731010	INTERFUND TRANS OUT BETWEEN	204,850.00	-	204,600.00
799010	CONTINGENCY HOLDING ACCOUNT	138,839.00	-	76,149.00
	Other Outgoing Subtotal	343,689.00	193,542.56	280,749.00
Expense Grand Total		398,689.00	205,229.24	313,749.00
886200	INTEREST COUNTY TREASURY	3,391.00	1,187.26	2,375.00
888300	STUDENT CENTER FEE	224,000.00	171,371.50	172,059.00
889999	BEGINNING BALANCE, LOCAL	171,298.00	-	139,315.00
	88's Local Revenues Subtotal	398,689.00	172,558.76	313,749.00
Revenue Grand Total		398,689.00	172,558.76	313,749.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 74				
STUDENT FINANCIAL AID TRUST				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	3,286.00	-	3,286.00
	Supplies & Materials Subtotal	3,286.00	-	3,286.00
500010	OTHER OPER EXP	1,510.00	-	2,350.00
541100	STATE INTEREST EARND,REPAY	-	340.42	-
	Other Oper Exp Subtotal	1,510.00	340.42	2,350.00
751000	STUDENT GRANTS	-	18,546,538.91	-
751010	STUDENT GRANTS	19,347,708.00	-	19,351,391.00
761000	DIRECT LOANS	-	842,631.00	-
761010	DIRECT LOANS	869,913.00	-	821,000.00
	Other Outgoing Subtotal	20,217,621.00	19,389,169.91	20,172,391.00
Expense Grand Total		20,222,417.00	19,389,510.33	20,178,027.00
815130	PELL GRANTS	16,769,000.00	15,587,468.77	16,685,000.00
815230	SEOG	630,125.00	625,925.00	630,891.00
815300	DIRECT LOANS	869,913.00	842,631.00	821,000.00
819999	BEGINNING BALANCE, FEDERAL	3,786.00	-	3,786.00
	81's Federal Revenues Subtotal	18,272,824.00	17,056,024.77	18,140,677.00
865350	CAL GRANTS FOR STUDENTS	1,843,240.00	1,831,774.00	2,035,000.00
	86's State Revenues Subtotal	1,843,240.00	1,831,774.00	2,035,000.00
886100	INTEREST BANK ACCOUNTS	680.00	534.69	650.00
886300	INTREST EARNED ON FEDERL \$	830.00	1,426.97	1,700.00
	88's Local Revenues Subtotal	1,510.00	1,961.66	2,350.00
898100	INTERFUND TRANSER IN,BETWN	104,843.00	53,575.00	-
	89's Other Sources Subtotal	104,843.00	53,575.00	-
Revenue Grand Total		20,222,417.00	18,943,335.43	20,178,027.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
		2019 and 2020		
FUND 75				
SCHOLARSHIP AND LOAN TRUST				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751000	STUDENT GRANTS	-	5,279.31	-
751010	STUDENT GRANTS	80,727.00	-	87,008.00
752000	STUDENT SCHOLARSHIPS	-	737,715.93	-
752010	STUDENT SCHOLARSHIPS	1,032,524.49	-	1,019,555.00
765000	STUDENT LOANS	-	9,086.80	-
765010	STUDENT LOANS	913,054.00	-	929,741.00
	Other Outgoing Subtotal	2,026,305.49	752,082.04	2,036,304.00
Expense Grand Total		2,026,305.49	752,082.04	2,036,304.00
882200	SCHOLRSHP/GRANT/LOAN REV	740,080.49	776,552.53	707,505.00
882300	STUDENT LOAN REPAYMENTS	11,050.00	9,162.09	10,000.00
886200	INTEREST COUNTY TREASURY	19,125.00	16,678.33	26,043.00
889999	BEGINNING BALANCE, LOCAL	1,256,050.00	-	1,292,756.00
	88's Local Revenues Subtotal	2,026,305.49	802,392.95	2,036,304.00
Revenue Grand Total		2,026,305.49	802,392.95	2,036,304.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 79				
OTHER TRUST FUNDS				Run Jun 04, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
799310	RESERVE JPA IRREVOCABLE TRUST	6,787,954.00	-	8,921,744.00
	Other Outgoing Subtotal	6,787,954.00	-	8,921,744.00
Expense Grand Total		6,787,954.00	-	8,921,744.00
889999	BEGINNING BALANCE, LOCAL	4,787,954.00	-	6,921,744.00
	88's Local Revenues Subtotal	4,787,954.00	-	6,921,744.00
898100	INTERFUND TRANSER IN,BETWN	2,000,000.00	-	2,000,000.00
	89's Other Sources Subtotal	2,000,000.00	-	2,000,000.00
Revenue Grand Total		6,787,954.00	-	8,921,744.00