



# ADOPTED BUDGET

## FISCAL YEAR 2019-20

SUBMITTED FOR APPROVAL  
AT THE SEPTEMBER 10, 2019  
GOVERNING BOARD MEETING



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



**FISCAL YEAR 2019-20**  
**ADOPTED BUDGET**  
**PALOMAR COMMUNITY COLLEGE DISTRICT**  
*<https://www.palomar.edu/>*



# TABLE OF CONTENTS

## FISCAL YEAR 2019-20 ADOPTED BUDGET

Message from the Superintendent/President.....	3
Budget Presentation and Acknowledgments .....	5
2019-20 Budget Committee.....	5
Distinguished Budget Award .....	6

### Section I: General Information

Our Vision, Mission, and Values.....	8
Overview of the Palomar Community College District.....	9
Service Area and Locations.....	10
College Profile.....	11
Capital Investments.....	12
District Highlights .....	16

### Section II: District Governance Structure, Policies, Planning, Evaluation, and Resource Allocation Process

Governing Board .....	18
Executive Administration .....	19
Fiscal Services .....	19
Governance Structure/Organizational Chart.....	20
Integrated Planning, Evaluation, and Resource Allocation Process.....	22
Strategic Plan 2019.....	29
Financial Policies .....	31
Financial Planning Philosophy and Practices .....	35
Basis of Accounting and Reporting.....	36
Palomar College Fund Structure .....	38
Funds at Palomar College.....	39

### Section III: District Finances

FY 2018-19 General Fund Unaudited Actuals .....	42
Multi-year Summary—General Fund Unrestricted .....	43
Student Enrollment Headcount and FTES Trend.....	44
FY 2018-19 Consolidated Fund Balance Schedule .....	45
2019-20 Budget Preparation Timeline .....	46
The Budget Process.....	47

# TABLE OF CONTENTS

## Section IV: The 2019-2020 Adopted Budget

Executive Summary.....	49
The 2019-20 Adopted Budget.....	50
The State Budget and the Community Colleges System.....	56
Overview of the California Community Colleges Budget.....	57
Student-Centered Funding Formula.....	61
Data Used to Build the New Funding Formula.....	67
Apportionment Calculation Under the Student Centered Funding Formula.....	70
General Fund Unrestricted .....	71
General Fund Restricted.....	84

## Section V: Budget Tables by Fund

Fund 10: General Fund Combined.....	86
Fund 11: General Fund Unrestricted (District Operating Fund).....	96
Fund 12: General Fund Restricted.....	105
Fund 22: Measure M Debt Service Fund—Series A .....	114
Fund 23: Measure M Debt Service Fund—Series B .....	115
Fund 24: Measure M Debt Service Fund—Series C .....	116
Fund 25: Measure M Debt Service Fund—Series D .....	117
Fund 29: Other Debt Service Fund-Lease Revenue Bond .....	118
Fund 33: Child Development Fund .....	119
Fund 41: Capital Outlay Projects Fund .....	123
Fund 42: Measure M Bond Construction Fund.....	126
Fund 69: Internal Service Fund (Other Post-Employment Benefits).....	131
Fund 71: Associated Students Trust Fund .....	134
Fund 72: Student Representation Fee Trust Fund .....	135
Fund 73: Student Body Center Fee Trust Fund .....	136
Fund 74: Student Financial Aid Trust Fund.....	137
Fund 75: Scholarship and Loan Trust Fund .....	139
Fund 79: Other Trust Fund .....	141

<b>Glossary of Financial Terms .....</b>	<b>143</b>
--	------------

<b>Community Information .....</b>	<b>151</b>
------------------------------------	------------



### On the cover...

The **Fallbrook Education Center** serves the northern areas of the Palomar Community College District. This center provides quality instruction and student support services that are relevant to these communities and our student population.

For more information about this center, visit <https://www2.palomar.edu/pages/fallbrook/>

September 10, 2019

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

TO: Governing Board of the Palomar Community College District  
FROM: Joi Lin Blake, Ed.D., Superintendent/President  
PRESENTED BY: Stephen Garcia, Acting Assistant Superintendent/  
Vice President, Finance and Administrative Services  
Carmen Coniglio, Senior Director, Fiscal Services

**Governing Board**

Mark A. Evilsizer  
John J. Halcón, Ph.D.  
Nancy Ann Hensch  
Nina Deerfield  
Norma Miyamoto  
Student Trustee

The Palomar Community College District's Adopted Budget for 2019-20 is \$635.2 million. The budget is balanced as required by law. It consists of \$214.5 million in general unrestricted and restricted funds and \$420.7 million in other governmental, proprietary, and fiduciary funds. For fiscal year 2018-19, the District ended with a \$370.9 million fund balance for all funds. The general unrestricted fund is the operational money for the District and the only funds that are discretionary. In addition, the District closed with a \$1.2 million deficit, current expenditures versus revenue. The District has a strong general unrestricted fund balance (reserves) of \$20.7 million, due to fiscally prudent steps that have been taken. However, this reserve will not be sufficient to sustain core programs and services without expenditure reductions and revenue generation through full time equivalent students (FTES) and the three categories of the Student Centered Funding Formula (SCFF).

**Office of the President**

During the fiscal year 2018-19, the College reported 17,911 FTES, which represents a decline of 1,238 FTES. The District has worked diligently to maximize the apportionment and hold harmless funding. The 2019-20 General Unrestricted Budget of \$163.3 million projects an end of the year deficit of \$6.7 million. While the District has experienced declining enrollment prior to the change in the funding formula, aggressive efforts have resulted in increases in enrollment. However, a true structural balance can only be realized once expenditure and revenue alignment is implemented. The current budget model is not sustainable and compromises the District's financial position.

Under our new focus of *Fiscal Stewardship*, we will need to implement a number of short and long-term strategies in order to achieve a balanced budget. This fiscal year, we will address the following:

- Evaluation of all divisions for efficiency tied into our mission, strategic plan and other initiatives in order to align expenditures with revenue
- Enrollment management will be addressed by Instruction, Student Services, Finance and Administrative Services, and Institutional Research and Planning through a collaborative process with participatory governance groups
- Collective Bargaining Agreements will be reviewed to ensure resources are available to meet our contractual obligations and alignment with the mission and vision of the District



- The three components of the Student Centered Funding Formula will 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
- Formal approval and recognized center status of both Rancho Bernardo and Fallbrook Educational Centers by the Chancellor's Office will result in additional ongoing revenue of approximately \$2.6 million
- Explore and implement an early retirement program if fiscally viable
- Implement a hiring freeze to mitigate ongoing personnel expenditures

For our long-term strategies, opportunities may materialize in the following areas:

- Further community outreach to support enrollment projections at Rancho Bernardo and Fallbrook Education Centers and improve partnerships with neighboring school districts
- Develop and expand partnerships with feeder high school districts to implement middle college programs that will serve students in all regions of our District. To date, we have had discussions with the school districts in Poway, Escondido, San Marcos, Fallbrook, Vista, and Bonsall. The focus of this initiative is to create affordable access and enrollment pipeline while creating pathways for their success
- Increase participation in energy savings programs and reduce energy and utility consumption at all sites
- Develop ground lease agreements for a Fallbrook retail center, electronic billboard, and potential lease agreement of the Borrego Springs property
- Further examine the development of campus student housing to generate revenue and to address student housing insecurity
- Establish relationships with community organizations/public agencies, small businesses and corporations to enhance College visibility

The District's ongoing fiscal stability is essential to serving our students and achievement of our mission and the many initiatives that surround student success, retention and achievement. Revenue must be enhanced and expenditures must be reduced so that funding can be allocated to where it benefits the students most.

I would like to thank the campus community for all their efforts in making Palomar one of the best community colleges for student learning. Special thanks to faculty, staff, and administration for your commitment and dedication to students. It is also appropriate to express our gratitude to the Governing Board for their tireless efforts to make a positive difference for students.

# BUDGET PRESENTATION AND ACKNOWLEDGMENTS

The 2019-20 Adopted Budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's mission and goals and budget and operating policies. It has been prepared in accordance with state regulations and local policies covering the required twelve month period from July 1 through June 30.

The Superintendent/President's Budget Message addresses the state of the District and highlights planned initiatives. Palomar Community College District is working diligently to balance student needs with today's tough economic realities. As stewards of public funds, we continue to assess our operations and remain committed to meeting the needs of our students. Our budget actions focus on strategies to improve student success and on efficiencies to ensure long-term financial strength, in light of increasing operational costs.

The preparation of this budget document was made possible by the ongoing commitment and dedicated service of Fiscal and Administrative Services staff in Budget, Payroll, Fiscal Accounting, Student Financials, Purchasing, and Creative Services. We also extend our appreciation to the Executive Leadership Team, the Budget Committee, deans, directors, project managers, and support staff who helped complete the FY 2019-20 Adopted Budget.

This Budget Book is available online at:

<https://www2.palomar.edu/pages/fiscalservices/annual-budgets/>

**Stephen G. Garcia**

Acting Asst. Superintendent/Vice President, Finance and Administrative Services

**Carmen M. Coniglio**

Senior Director, Fiscal Services

## BUDGET COMMITTEE

**CHAIR:** Assistant Superintendent/Vice President, Finance & Administrative Services

**FISCAL SERVICES (Advisory):**

Senior Director, Fiscal Services  
Manager, Budget and Payroll

**COLLEGE REPRESENTATIVES:**

Assistant Superintendent/Vice President for Instruction  
Assistant Superintendent/Vice President for Student Services  
Assistant Superintendent/Vice President for Human Resources  
Senior Director, Enrollment Services

**FACULTY SENATE (4)**

**ADMINISTRATIVE ASSOCIATION (1)**

**ASSOCIATED STUDENT GOVERNMENT (1)**

**PALOMAR FACULTY FEDERATION (3)**

**COUNCIL OF CLASSIFIED EMPLOYEES (5)**

**CONFIDENTIAL AND SUPERVISORY TEAM (1)**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Palomar Community College  
California**

For the Fiscal Year Beginning

**July 1, 2016**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Palomar Community College District of San Marcos, California for the Adopted Budget for the fiscal year beginning July 1, 2016. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

We believe our current budget continues to conform to program requirements and, we are submitting it to GFOA to determine its eligibility for another award.



# GENERAL INFORMATION

## SECTION I





## OUR VISION

### Learning for Success

## OUR MISSION

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

## OUR VALUES

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

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





## OVERVIEW OF PALOMAR COMMUNITY COLLEGE DISTRICT

The California Community Colleges is the largest system of higher education in the nation consisting of 115 community colleges in 73 districts. California Community Colleges supply workforce education training, basic skills education, and prepare students for transfer to four-year institutions.

The Palomar Community College District (“the District”) was founded in 1946 and serves an area of approximately 2,555 square miles in northern San Diego County (“the County”). The District operates Palomar College (“the College”), which has its main campus in the City of San Marcos, 12 miles north from the coast and 30 miles northeast of downtown San Diego. As a comprehensive college, Palomar is organized into five instructional divisions: 1) Arts, Media, and Business Administration; 2) Career, Technical, and Extended Education; 3) Languages and Literature; 4) Mathematics, Science and Engineering; and 5) Social and Behavioral Sciences. Within those five divisions, students may complete their first two years of a bachelor’s degree and/or choose from over 250 associate degrees and certificates of achievement programs that meet the California Education Code of Regulations, Title 5 curriculum requirements. Palomar also provides noncredit community development and personal enrichment courses for lifelong learning. Palomar enrolls over 26,000 full-time and part-time students during the fall and spring semesters. The diversity of our students and employees creates a dynamic, exciting environment in which to learn and work. We are proud to have been designated by the U.S. Department of Education as a Hispanic-Serving Institution (HSI).

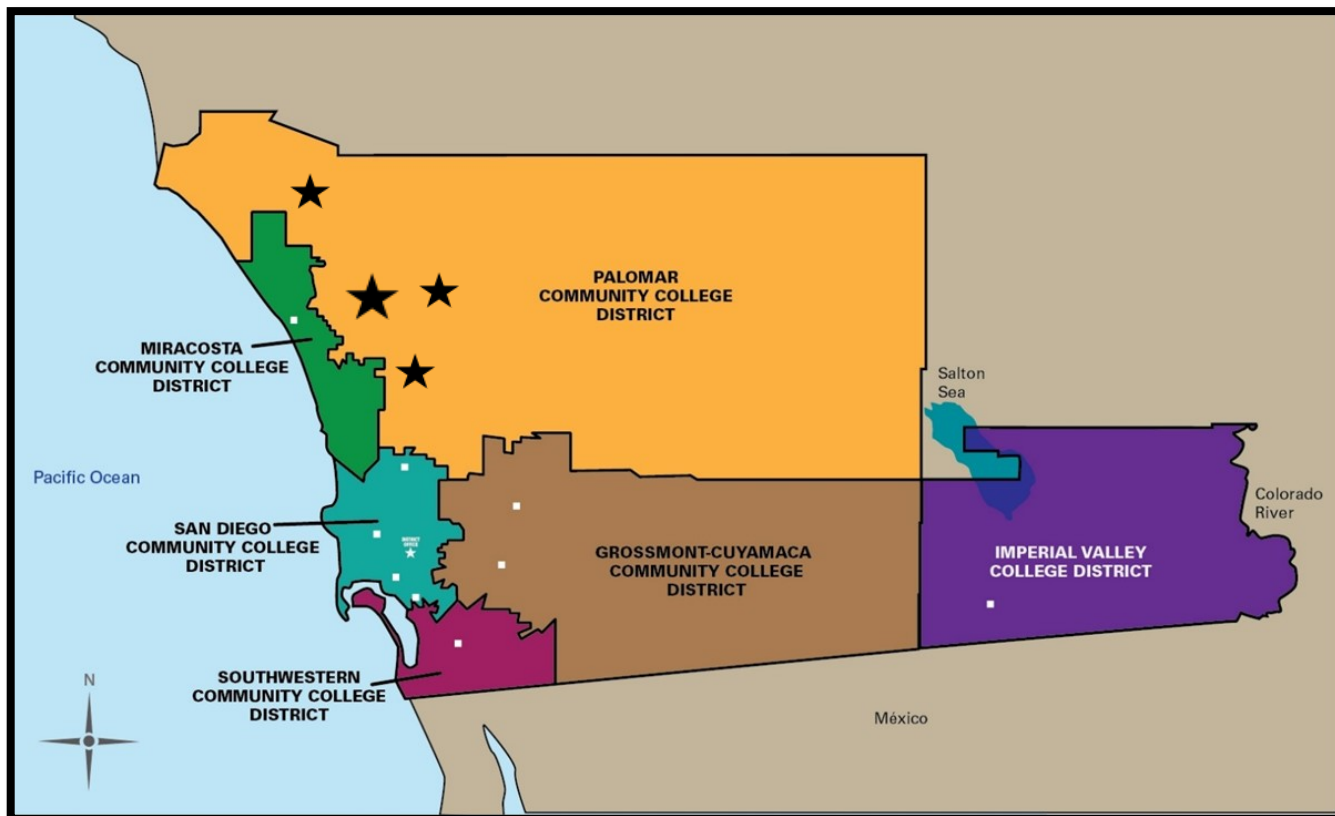
The District’s facilities improvement measure, Proposition M, was passed by 57% of voters in the November 2006 General Election. As a result, the \$694 million provided by the measure, as well as \$200 million matching funds from the State, and an additional \$37 million from Proposition 1D, will provide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

Palomar is primarily funded through the State SB361 apportionment calculation. In 2009, the District developed an “Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM). This IPM aligns the District’s long-range Master Plan, its mid-range Strategic Plan, and its short-range Program Review and Planning processes, while also incorporating the Resource Allocation Model.

### ACCREDITATION

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





## SERVICE AREA AND LOCATIONS

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

### 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

### 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



**PALOMARPOWERED**

# COLLEGE PROFILE

FISCAL YEAR 2018-19

## AT-A-GLANCE

DEGREES & CERTIFICATES  
AWARDED IN 2018-19

**4,780**

Associate Degree for Transfer	644	14%
Associate in Arts	869	18%
Associate in Science	818	17%
Certificate of Achievement	2,345	49%
Noncredit Award	104	2%

### ACADEMIC DIVISIONS

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

### SPECIAL PROGRAMS

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

District: **Palomar CCD**

County: **San Diego**

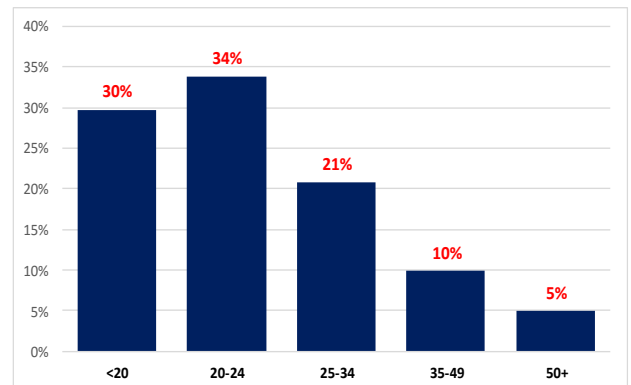
2018-19 Enrollment: **35,969**

### GENDER

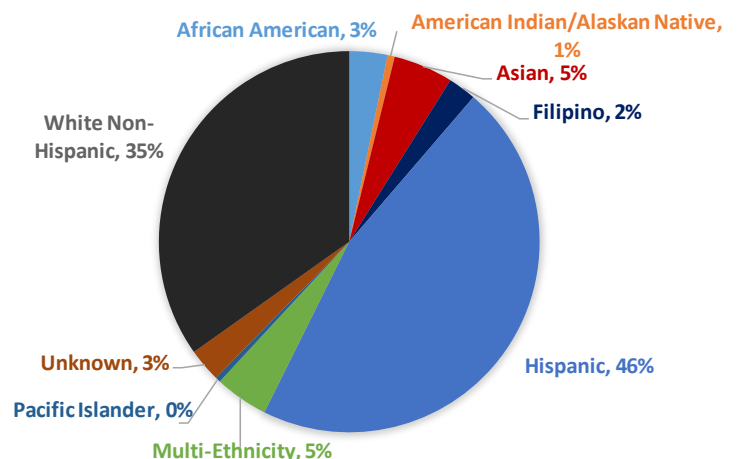


VETERANS **1,141** as of Fall 2018

### AGE



### ETHNICITY/RACE





# CAPITAL INVESTMENTS

## MEASURE M (2006)

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



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

The District sold \$139 million of General Obligation Bonds, referred to as Series D. This was the fourth and final series of bonds authorized by voters under Proposition M. The bonds were issued with a traditional near 30-year term at an all-in interest rate of 3.75%. The ability to achieve this low rate of funding was bolstered by the improved credit ratings assigned by Moody's Investors Service (Moody's) and S&P Global (S&P). Moody's upgraded the District to "Aa1" and S&P upgraded the District to "AA." This was the first time since the passage of Prop M in November 2006 that the District had achieved this high level of credit rating. The improved credit rating generated several benefits. First, it allowed the District to attract more demand from investors. This was evident during the sale as the aggregate bond issue had over \$4 of subscriptions from investors for every \$1 of bonds offered by the District for sale. Second, it allowed the District to market its credit strength and, combined with the increased investor demand, achieve lower interest rates that saved taxpayers approximately \$720,000.



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

## IMPACT OF CAPITAL INVESTMENTS ON OPERATING BUDGET

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

## CONSTRUCTION HIGHLIGHTS

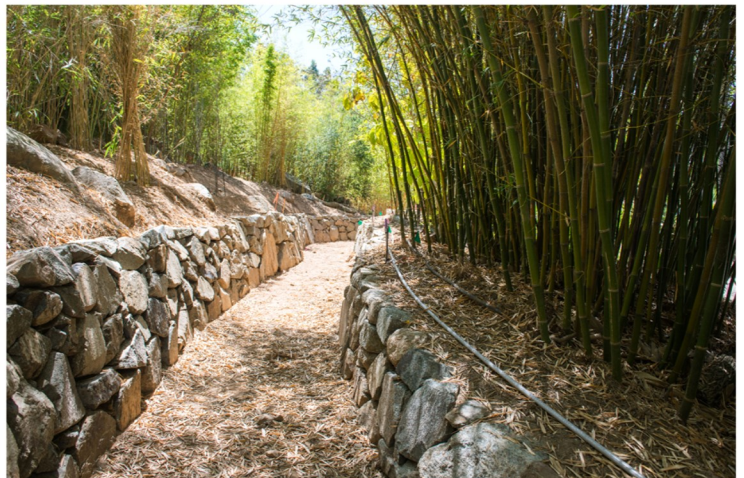
### Fallbrook Permanent Facility

- Project status: In design
- Project Cost: Contingent on final design
- 77,000 SF
- Features 4 science labs, 4 computer labs, 10 lecture classrooms, full student services center, community room
- 4x larger than the interim village



### Arboretum Trails—Phase I

- Project cost: \$2.8 million
- First Renovation since 1970
- 1st California Community College Arboretum in the State
- Includes its own groundwater well for irrigation
- The only higher education campus in the State to be certified as an Arboretum



*In August 2019, the Palomar Community College District received an **A+** on the San Diego Taxpayers Educational Foundation (SDTEF) School Bond Transparency Report Card. For more information, visit:*

*<https://www.sdcta.org/studies-feed/2019/8/26/school-bond-transparency-report-card-2019>*



## CONSTRUCTION HIGHLIGHTS

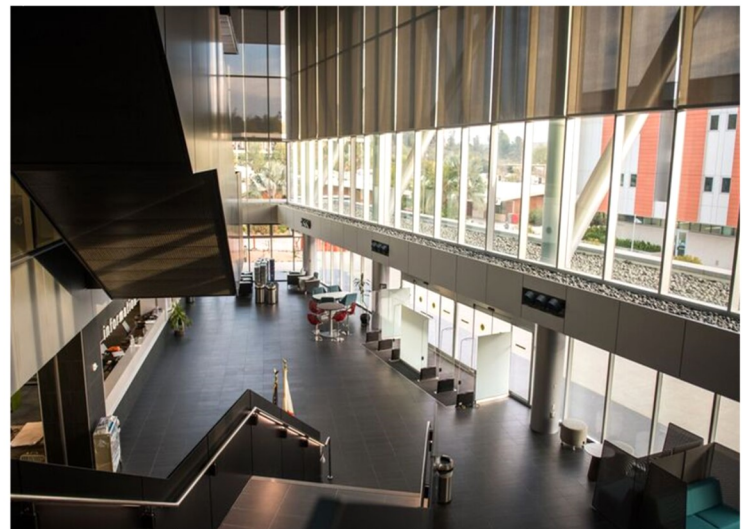
### Maintenance and Operations

- Project cost: \$17.1 million
- Status: Complete
- 29,500 SF
- Replaces 10 small buildings built between 1946 and 1955
- Facilities Office, Receiving, Warehouse, Maintenance Shops
- District's 1st Net Zero Building
- 1st Community College to get Living Building Challenge Petal Certified
- Includes 180 Kw PV system



### Library/Learning Resource Center (LRC)

- Project cost: \$63.1 million
- Status: Complete
- 85,000 SF
- Replaces "LL" Building built in 1983
- Houses the Library, Learning Resource Center, Emergency Operations Center, Academic Technology Services, Tutoring Services
- Includes 167.5 Kw PV system



### Campus Police/Parking Structure

- Project cost: \$37.1 million
- Status: Complete
- 1,606 parking spaces, 7,645 SF Dispatch Center, Emergency Operations Center
- Included new groundwater well for irrigation





## NEW EDUCATION CENTERS

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

- Project status: Complete
- Project cost: \$106.4 million (includes land)
- Conversion of existing four-story 125,000 SF building into a comprehensive community college education center
- Includes 620.68 Kw PV system

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



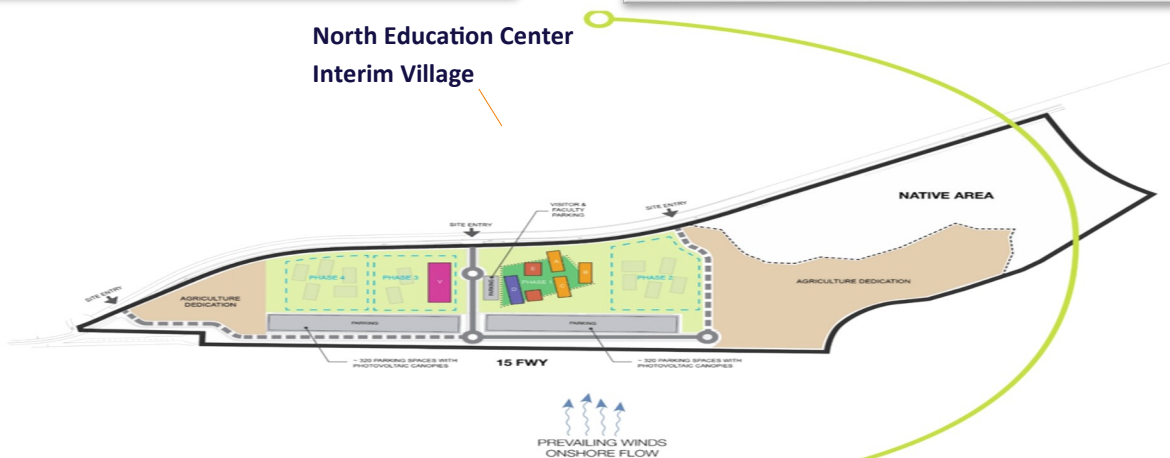
### Fallbrook Education Center 82-Acre Property in Fallbrook, California

- Interim Village Project Status: Complete
- Total Budget: \$91.3 million (includes land)

This new site serves the northern portion of Palomar College. The Interim Village houses classrooms, administration, library, campus support, and support facilities.



### North Education Center Interim Village



# DISTRICT HIGHLIGHTS

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





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

## SECTION II



# GOVERNING BOARD

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



**Mark R. Evilsizer**

**Board President**

Elected 2002, 2006, 2010, 2014, 2018



**John J. Halcón, Ph.D.**

**Board Secretary**

Elected 2012, 2016



**Nancy Ann Hensch**

**Trustee**

Elected 2012, 2016



**Nina Deerfield**

**Trustee**

Elected 2016



**Norma Miyamoto**

**Trustee**

Elected 2018



**Linus Smith**

**Student Trustee**

FY 2019-20

## GOVERNING BOARD GOALS

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



## EXECUTIVE ADMINISTRATION

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



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

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



### **Jack Kahn, Ph.D.**

Asst Superintendent/  
Vice President for  
Instruction



### **Stephen Garcia**

Acting Asst Superintendent/  
Vice President for Finance and  
Administrative Services



### **Star Rivera-Lacey, Ph.D.**

Asst Superintendent/  
Vice President for Student  
Services

### **Vacant**

Asst Superintendent/  
Vice President for Human  
Resource Services

## FISCAL SERVICES



### **Carmen M. Coniglio**

Senior Director  
Fiscal Services

#### **Budget/Payroll**

**Brandi Y. Taveuveu**, Manager, Budget/Payroll

#### **Fiscal Accounting/Accounts Payable**

**Steven Carkey**, Manager, Fiscal Services/Accounting

#### **Student Financials and Cashiering**

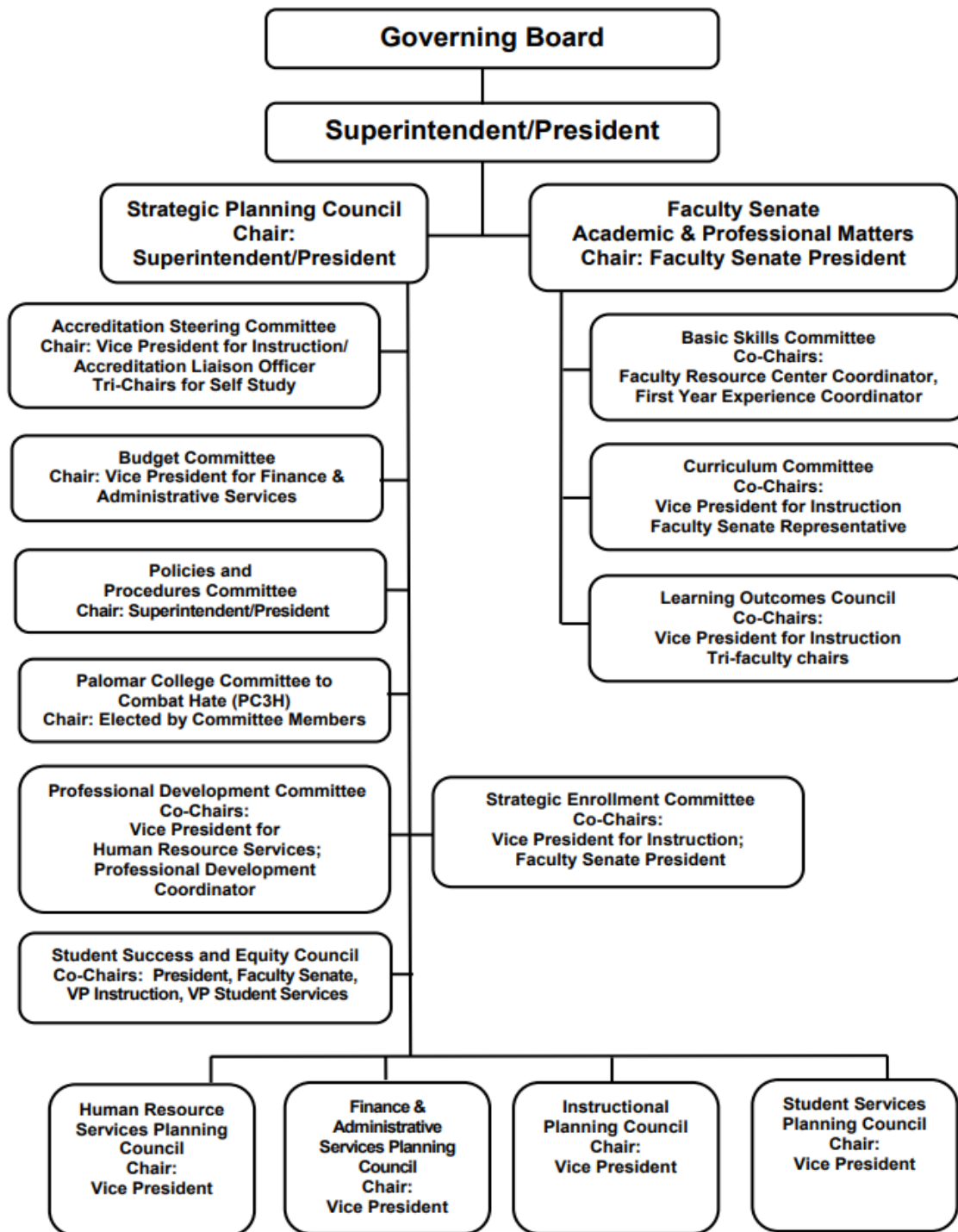
**Cassandra Stone**, Manager, Student Accounts/Cashiering

#### **Internal Audit**

**Robert Threatt**, Internal Auditor

# PALOMAR COMMUNITY COLLEGE DISTRICT

## GOVERNANCE STRUCTURE



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

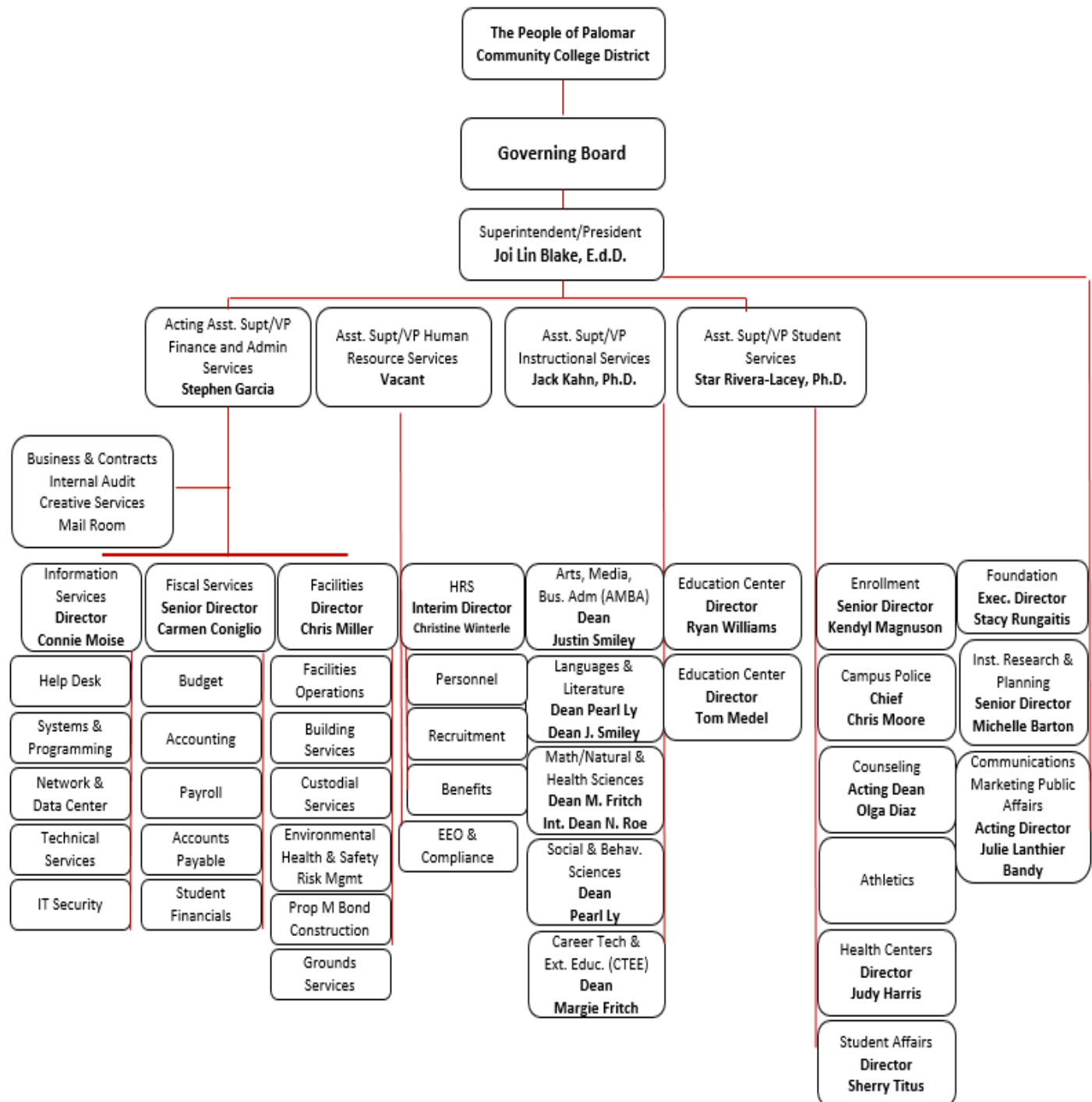
Reference: <https://www2.palomar.edu/pages/strategicplanning/files/2018/08/Governance-Structure-Book.pdf>



# PALOMAR COMMUNITY COLLEGE DISTRICT

## ORGANIZATIONAL CHART

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





## INTEGRATED PLANNING, EVALUATION, AND RESOURCE ALLOCATION PROCESS

### PART I: INTEGRATED PLANNING

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

#### LONG-RANGE PLANNING

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

#### MEDIUM-RANGE PLANNING

These long-range plans, in turn, drive the Strategic Plan, a medium-range plan on a three- year cycle of review, evaluation, and reformulation. The Strategic Plan identifies the College's Vision, Mission, and Values, and the goals and measurable objectives that the College uses to influence its resource allocation decisions on an annual basis. Also, the Strategic Plan focuses on the College's institutional effectiveness and ongoing improvement. At present, the College is implementing Strategic Plan 2019. The current year's Strategic Plan can be found at: <https://www2.palomar.edu/pages/strategicplanning/>

#### SHORT-RANGE PLANNING

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

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



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

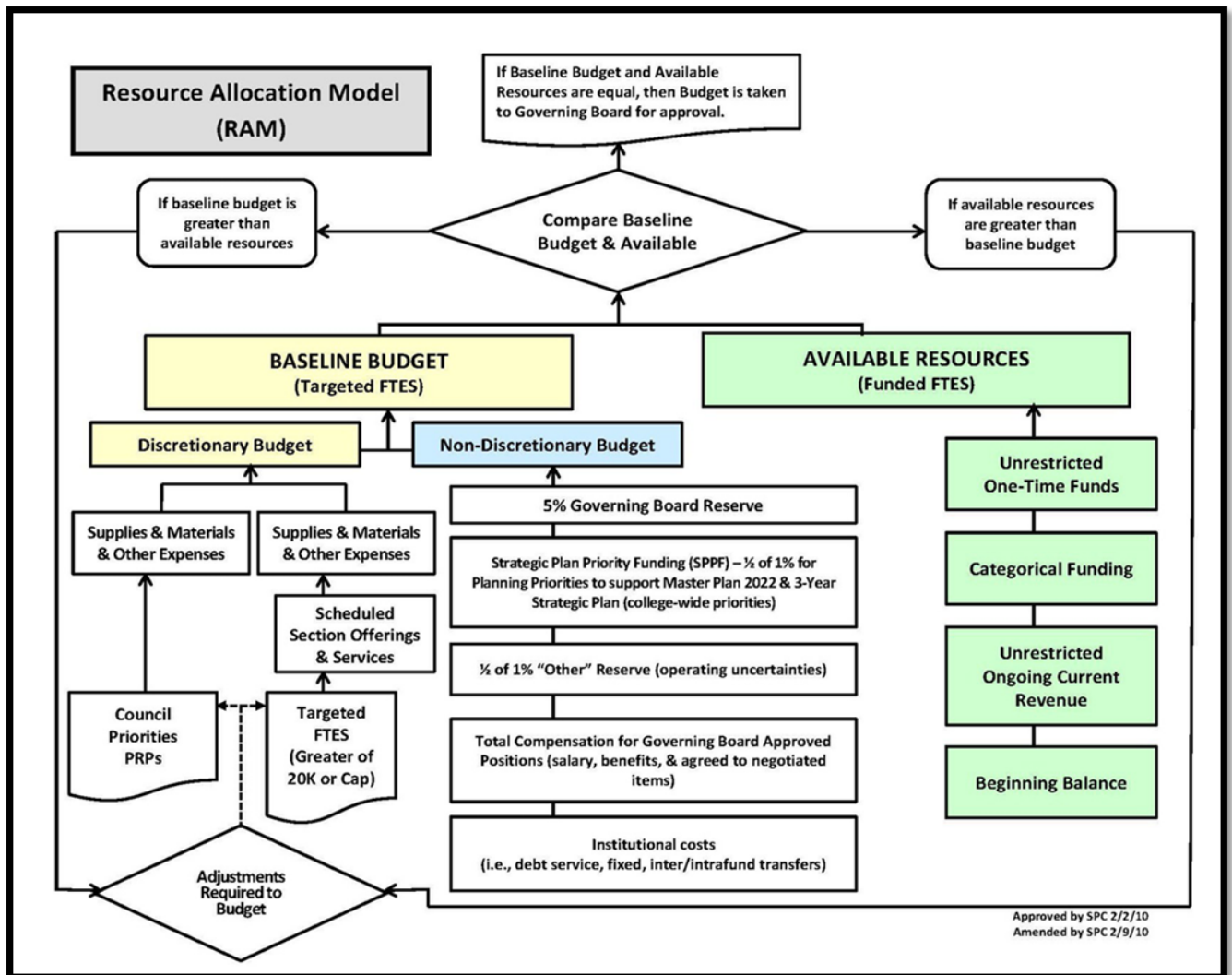


Figure 2 Resource Allocation Model

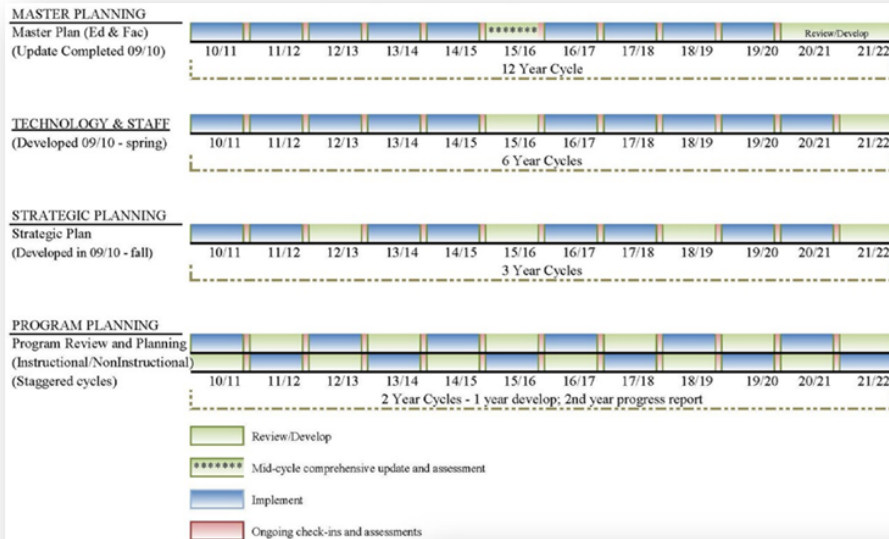
## INTEGRATION

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



## PLANNING CYCLES

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



Approved by SPC 9/01/09

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

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

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

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

## ACTION PLAN

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

## PART II. RESOURCE ALLOCATION

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

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

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

## PART III. EVALUATION

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

---

## A. FORMATIVE EVALUATION

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

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

The formative evaluation answers the following questions:

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

As a result of the formative evaluation, SPC:

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

---

## B. SUMMATIVE EVALUATION

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

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

The summative evaluation answers the following questions:

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

As a result of the summative evaluation, SPC

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

---

## IMPLEMENTATION

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





## STRATEGIC PLAN 2019

### GOALS AND OBJECTIVES APPROVED BY THE STRATEGIC PLANNING COUNCIL

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# FINANCIAL POLICIES

## BP 6200 BUDGET PREPARATION

### References:

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

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

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

Budget development shall meet the following criteria:

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

See AP 6200 titled Budget Preparation.

**Date Adopted: 5/13/2008;**

**Revised: 3/10/2015**

*(Replaces Palomar College Policy 7.06)*

## BP 6250 BUDGET MANAGEMENT

### References:

Title 5 Sections 58307 and 58308

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

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

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

### **UNRESTRICTED GENERAL FUND (FUND 11 RESERVE)**

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

**Designated Reserve** – funds designated by Governing Board action

**Other Reserves** – funds to cover general and other unanticipated needs

### **RESTRICTED GENERAL FUND (FUND 12 RESERVE)**

#### **Funds restricted by source of revenue**

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

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

See AP 6250 titled Budget Management.

**Date Adopted: 5/13/2008;**

**Revised: 3/10/2015**



# FINANCIAL POLICIES

## BP 6300 FISCAL MANAGEMENT

### References:

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

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

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

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

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

For current policies and procedures, refer to:  
[www.palomar.edu/gb/](http://www.palomar.edu/gb/)

**Governing Board | Policies and Procedures**

## BP 6150 DESIGNATION OF AUTHORIZED SIGNATURES

### References:

Education Code Sections 81655, 85232,  
and 85233

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

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

**Date Adopted: 5/13/2008;**

**Reviewed 3/10/2015**

## BP 6400 AUDITS

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

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

**Date Adopted: 05/13/2008;**

**Reviewed: 3/10/2015**

*(Replaces current Palomar College Policies 7.07  
and 525)*

# FINANCIAL POLICIES

## DEBT ISSUANCE AND MANAGEMENT POLICY

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

### Article I

#### Purpose and Goals

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

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

### Article II

#### Purposes for Which Debt Proceeds May be Used

##### Section 2.01. Authority and Purposes of the Issuance of Debt

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

##### Section 2.02. State Law

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

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

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

##### Section 2.03. Debt Issued to Finance Operating Costs

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

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

### Article III

#### Types of Debt That May be Issued

##### Section 3.01. Types of Debt Authorized to be Issued

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

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

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

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

## **Article IV**

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

#### **Section 4.01. Impact on Operating Budget and District Debt Burden**

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

#### **Section 4.02. Capital Improvement Program**

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

#### **Section 4.03. Refunding and Restructuring Policy**

##### **A. Considerations for Refunding.**

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

## **Article V**

### **Policy Goals Related to District's Planning Goals and Objectives**

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

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

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

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

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

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

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

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

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

## **Article VI**

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

#### **Section 6.01. Structure of Debt Issues**

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

##### **B. Debt Structure:**

##### **1. GO Bonds:**

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

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

**c. *Maximum Maturity:*** All bonds issued by the District shall mature within the limits set forth in applicable provisions of the Education Code or the

Government Code. The final maturity of bonds will also be limited to the average useful life of the assets financed or as otherwise required by tax law.

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

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



# FINANCIAL PLANNING PHILOSOPHY AND PRACTICES

- The Annual Budget is built to support the District's Mission and Educational Master Plan
- Our comprehensive Educational Master Plan reflects the shared vision of faculty, staff, students, and members of the community
- The Strategic Plan established the goals and objectives of the College and is fully integrated into budget development and resource allocation processes. The Strategic Planning Council is Palomar College's recognized participatory governance body
- The District's budget development and management process exhibits the following principles:
  - Reasonable and conservative budget assumptions, including multi-year projections, used when projecting income and expenditures
  - Reserves for Contingency maintained much higher than the minimum Board-required level of 7%
  - Expenditure savings and operational efficiencies are incorporated into the budget where possible
  - Budget is balanced, with revenues equaled to expenditures, as required by law
- The District management team has implemented fiscal policies that promote fiscal strength and stability as well as ensure compliance with State and federal regulations
- The books and records of the District are maintained in accordance to the legal requirements of the Education Code § 70901, Title 5 § 59011 of the California Code of Regulations (CCR), and the Generally Accepted Accounting Principles (GAAP) for State and local governments, as determined by the Governmental Accounting Standards Board (GASB). Each community college district is mandated to adhere to the California Community Colleges Chancellor's Office Budget and Accounting Manual, distributed as part of the Board of Governor's responsibility to define, establish and maintain the budgeting and accounting structure and procedures for California community colleges
- The Vice President of Finance and Administrative Services and Senior Director of Fiscal Services provide regular reports to the Governing Board and the Independent Citizens' Bond Oversight Committee of the Measure M-Proposition 39 General Obligation Bonds showing the financial and budgetary conditions of the District
- Quarterly Financial Status Reports and Annual Financial and Budget Reports are submitted to the State Chancellor's Office and made available to the Governing Board, Independent Citizens' Oversight Committee (Bond Program), and the general public
- The CCFS-311 Annual Financial and Budget Reports, the Comprehensive Annual Financial Reports, and the Measure M (2006) Proposition 39 General Obligation Bonds Performance and Financial Audit Reports are accessible from the Fiscal Services website at:

**<https://www2.palomar.edu/pages/fiscalservices/>**

# BASIS OF ACCOUNTING AND REPORTING

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

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

### Government versus Private Accounting: Measurement Focus and Basis of Accounting

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

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

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

### Annual Financial Report and Audit

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

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

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

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

The Annual Financial and Budget Report (CCFS 311) is primarily an "internal" financial report for use within the California Community Colleges System for comparing financial results across all 73 districts. It is the primary financial report used by the Chancellor's Office for evaluating the financial condition of a district. The CCFS-311 is prepared using the modified accrual basis. Each fund of the district is reported distinctly. Districts generally record financial transactions throughout the year using the fund structure and modified accrual basis which allows for a fairly simple process of reporting year-end results on the CCFS 311. By contrast, the Annual Financial Report requires additional entries to bring to the full accrual basis and present the entity-wide financial results." (p. 1-8, Budget and Accounting Manual, California Community Colleges, 2012 Edition)

### **Capital Assets**

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



# PALOMAR COLLEGE FUND STRUCTURE

## FUND ACCOUNTING

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

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

## PALOMAR COLLEGE FUND STRUCTURE

Governmental	Proprietary	Fiduciary
<b>GENERAL FUND</b>	<b>INTERNAL SERVICES FUND</b>	<b>TRUST FUNDS</b>
Unrestricted (Operating Fund)	Other Post-Employment Benefits Fund	Associated Student Trust Fund
Restricted	Irrevocable Trust Fund	Student Representation Fee Fund
<b>DEBT SERVICE FUNDS</b>		Student Center Fee Fund
Bond Interest and Redemption Funds		Student Financial Aid Trust Fund
Other Debt Service Funds		Scholarship and Loan Trust Fund
<b>SPECIAL REVENUE FUND</b>		
Child Development Fund		
<b>CAPITAL PROJECTS FUND</b>		
Capital Outlay Projects Fund		
General Obligation Bond Fund		
Energy Conservation Fund		

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

## FUNDS AT PALOMAR COLLEGE

10	<p><b>GENERAL FUND</b> The General Fund is maintained to account for those transactions that in general cover the full scope of operations of the District – instruction, administration, student services, maintenance and operations, etc. (Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12 Restricted)</p>
11	<p>The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted.</p> <p>Fund 11 <b>UNRESTRICTED</b> (DISTRICT OPERATING BUDGET) is used to account for resources available for the general purposes of the District's operation and support of its educational program.</p>
12	<p>Fund 11 <b>DESIGNATED</b> is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, material fees, etc.</p> <p>Fund 12 <b>RESTRICTED</b> is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.</p>
22	<p><b>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A</b> The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes and the payment of Prop M General Obligation Bond principal and interest.</p>
23	<p><b>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B</b> The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.</p>
24	<p><b>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C</b> The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.</p>
25	<p><b>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES D</b> The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.</p>
29	<p><b>DEBT SERVICE FUND</b> The debt service fund is the fund used to account for the accumulation of resources for the debt service payment of Lease Revenue Bonds or other types of general long-term debt principal and interest.</p>
33	<p><b>CHILD DEVELOPMENT FUND</b> The Child Development Fund is the fund designated to account for all revenues for, and from the operation of, childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund.</p>

## FUNDS AT PALOMAR COLLEGE

41	<p><b>CAPITAL OUTLAY PROJECTS FUND</b></p> <p>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.</p>
42	<p><b>MEASURE M (2006) BOND CONSTRUCTION FUND</b></p> <p>The Measure M (2006) 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.</p>
43	<p><b>ENERGY CONSERVATION PROJECTS FUND</b></p> <p>The Energy Conservation Projects Fund is used to account for energy saving projects with the goal of reducing energy costs while maintaining and improving the comfort of occupied spaces.</p>
69	<p><b>OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND</b></p> <p>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 the provisions of the benefit plan.</p>
71	<p><b>ASSOCIATED STUDENTS TRUST FUND</b></p> <p>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.</p>
72	<p><b>STUDENT REPRESENTATION FEE TRUST FUND</b></p> <p>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.</p>
73	<p><b>STUDENT CENTER FEE FUND</b></p> <p>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.</p>
74	<p><b>STUDENT FINANCIAL AID TRUST FUND</b></p> <p>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.</p>
75	<p><b>SCHOLARSHIP AND LOAN TRUST FUND</b></p> <p>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.</p>
79	<p><b>OTHER TRUST FUND</b></p> <p>This Fund is used to account for assets invested in an irrevocable trust.</p>



# DISTRICT FINANCES

## SECTION III



# FISCAL YEAR 2018-19 GENERAL FUND UNAUDITED ACTUALS

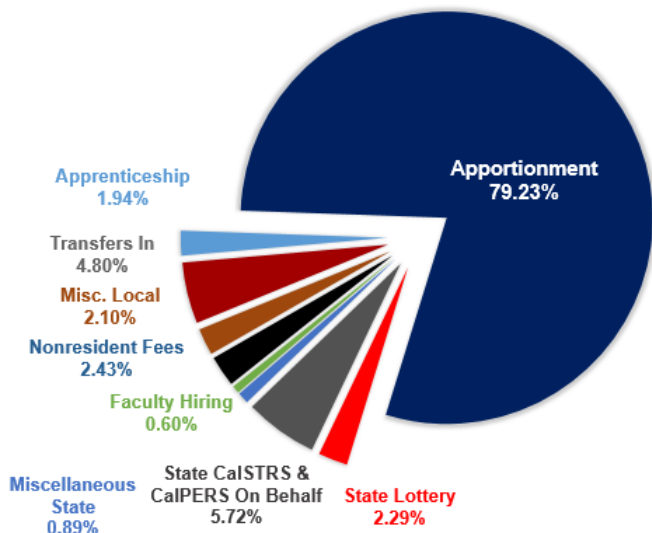
## Fund 10 General Fund—Unrestricted, Designated, and Restricted Unaudited Actuals

2018-19 UNAUDITED ACTUALS	Unrestricted Subfund 11	Designated Subfund 11	Subtotal Unrestricted Fund 11	Restricted Fund 12	Total General Fund 10
<b>Beginning Balance, July 1, 2018</b>					
819999 Federal	-	-	-	172,318	172,318
869999 State	-	1,189,161	1,189,161	2,198,980	3,388,141
889999 Local	16,759,085	3,942,224	20,701,309	1,689,384	22,390,693
<b>Total Beginning Balance</b>	16,759,085	5,131,385	21,890,470	4,060,682	25,951,152
<b>Revenues</b>					
81's Federal				5,348,995	
86's State	17,954,118	20,477,406	38,431,524	23,947,948	62,379,472
88's Local	94,161,225	1,380,057	95,541,282	6,354,087	101,895,369
89's Other Sources-Transfers In	6,220,113	528,000	6,748,113	8,610,067	15,358,180
<b>Current Revenues</b>	<b>118,335,456</b>	<b>22,385,463</b>	<b>140,720,919</b>	<b>44,261,097</b>	<b>184,982,016</b>
<b>Expenses</b>					
10's Academic Salaries	34,253,142	17,000,437	51,253,580	4,296,641	55,550,221
20's Classified Salaries	27,656,278	238,002	27,894,281	10,140,407	38,034,688
30's Benefits	42,696,934	81,843	42,778,777	6,511,974	49,290,752
40's Supplies	538,764	477,959	1,016,723	2,129,516	3,146,239
50's Other Operating	6,934,205	4,424,083	11,358,288	6,096,531	17,454,819
60's Capital Outlay	(26)	33,098	33,072	4,458,507	4,491,578
Expenses 1000's-6000's	112,079,298	22,255,423	134,334,721	33,633,576	167,968,297
70's Transfers Out and Other Outgo	6,345,232	1,260,968	7,606,200	8,797,261	16,403,461
<b>Current Expenditures</b>	<b>118,424,530</b>	<b>23,516,391</b>	<b>141,940,920</b>	<b>42,430,838</b>	<b>184,371,758</b>
<b>Surplus (Deficit) of Revenue over Expense</b>	<b>(89,074)</b>	<b>(1,130,927)</b>	<b>(1,220,001)</b>	1,830,259	610,258
<b>Ending Fund Balance, June 30, 2019</b>	<b>16,670,011</b>	<b>4,000,458</b>	<b>20,670,469</b>	<b>5,890,941</b>	<b>26,561,410</b>

### FY 2018-19 FUND 11 REVENUES

**TOTAL \$ 140,720,919**

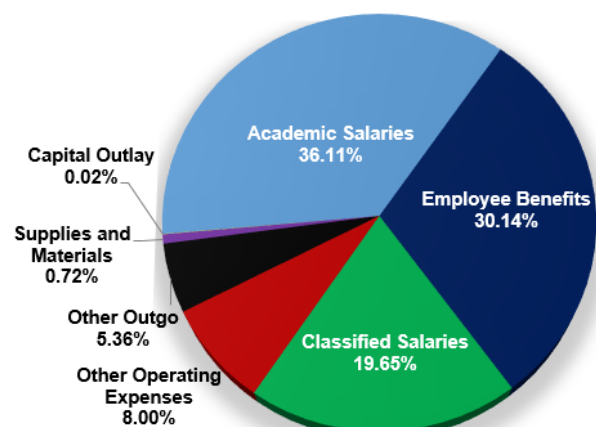
**79.2% APPORTIONMENT REVENUE**



### FY 2018-19 FUND 11 EXPENDITURES

**TOTAL \$ 141,940,920**

**85.9% SALARIES AND BENEFITS**

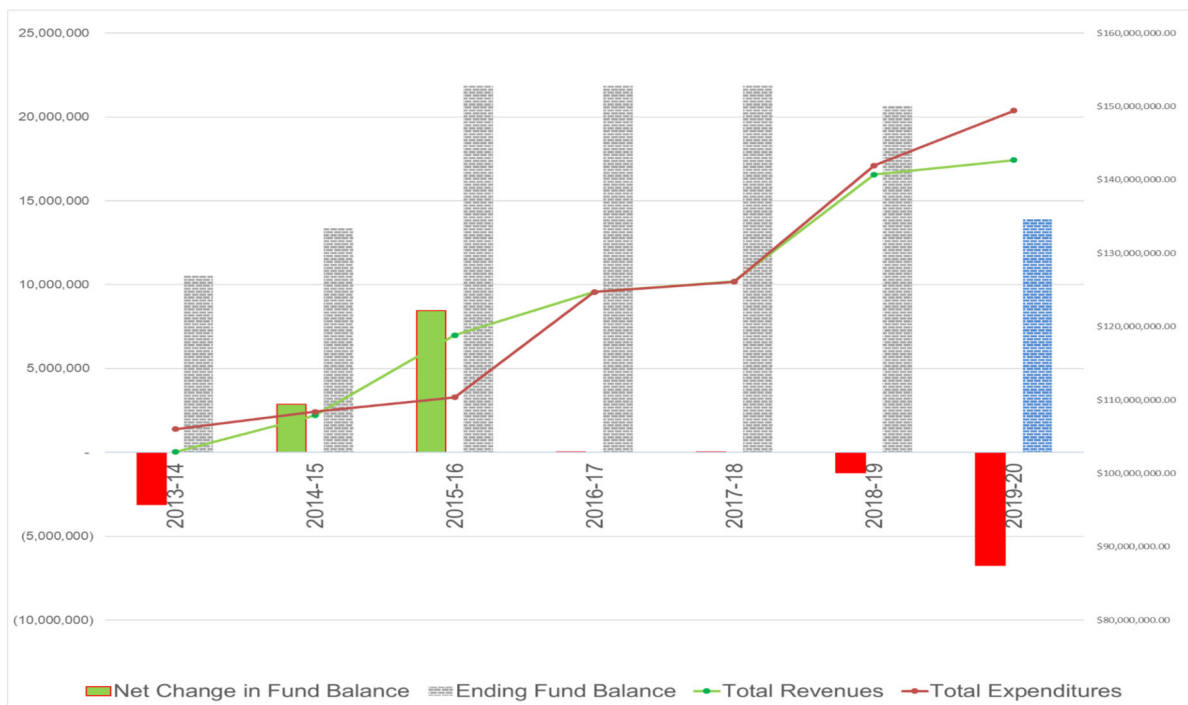




# MULTI-YEAR SUMMARY—GENERAL FUND UNRESTRICTED

## Fund 11 General Fund Unrestricted—DISTRICT OPERATING FUND

Revenues, Expenditures, and General Fund Balance	Audited Actuals					Unaudited Actuals	Adopted Budget
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Revenues</b>							
Federal	-	-	-	-	-	-	-
State	34,451,365	34,231,596	38,668,365	27,307,905	33,460,735	38,431,524	35,453,385
Local	67,747,570	72,437,825	79,397,334	87,039,957	90,390,556	95,541,282	102,196,989
Other Sources	737,927	1,248,415	763,000	10,367,225	2,293,599	6,748,113	5,028,000
<b>Total Revenues</b>	<b>102,936,862</b>	<b>107,917,836</b>	<b>118,828,699</b>	<b>124,715,087</b>	<b>126,144,890</b>	<b>140,720,919</b>	<b>142,678,374</b>
<b>Expenditures</b>							
Academic Salaries	45,436,547	45,803,251	44,629,218	47,760,159	49,191,472	51,253,580	56,082,970
Classified Salaries	22,474,073	23,303,344	21,985,290	25,331,097	25,282,119	27,894,281	30,225,442
Employee Benefits	24,120,911	23,883,303	28,103,351	31,931,964	34,465,275	42,778,777	46,483,526
Supplies & Materials	999,230	919,039	960,037	892,233	633,720	1,016,723	1,080,780
Other Operating Expenses	8,028,199	8,639,886	8,823,796	11,172,082	8,717,941	11,358,288	10,284,365
Capital Outlay	125,347	379,622	459,577	31,942	241,771	33,072	71,153
Other Outgo (net)	4,851,699	5,455,603	5,420,650	7,594,375	7,575,903	7,606,200	5,198,997
<b>Total Expenditures</b>	<b>106,036,007</b>	<b>108,384,048</b>	<b>110,381,918</b>	<b>124,713,851</b>	<b>126,108,201</b>	<b>141,940,920</b>	<b>149,427,233</b>
Change in Fund Balance (Deficit)	(3,099,145)	(466,212)	8,446,781	1,236	36,690	(1,220,001)	(6,748,859)
Prior Year Adjustment	-	3,323,562	-	-	-	-	-
Net Change in Fund Balance	(3,099,145)	2,857,350	8,446,781	1,236	36,690	(1,220,001)	(6,748,859)
Beginning Fund Balance	13,647,560	10,548,414	13,405,764	21,852,544	21,853,780	21,890,470	20,670,469
<b>Ending Fund Balance</b>	<b>10,548,415</b>	<b>13,405,764</b>	<b>21,852,545</b>	<b>21,853,780</b>	<b>21,890,470</b>	<b>20,670,469</b>	<b>13,921,610</b>
Ending Fund Balance as % of Expenditure	9.9%	12.4%	19.8%	17.5%	17.4%	14.6%	9.3%



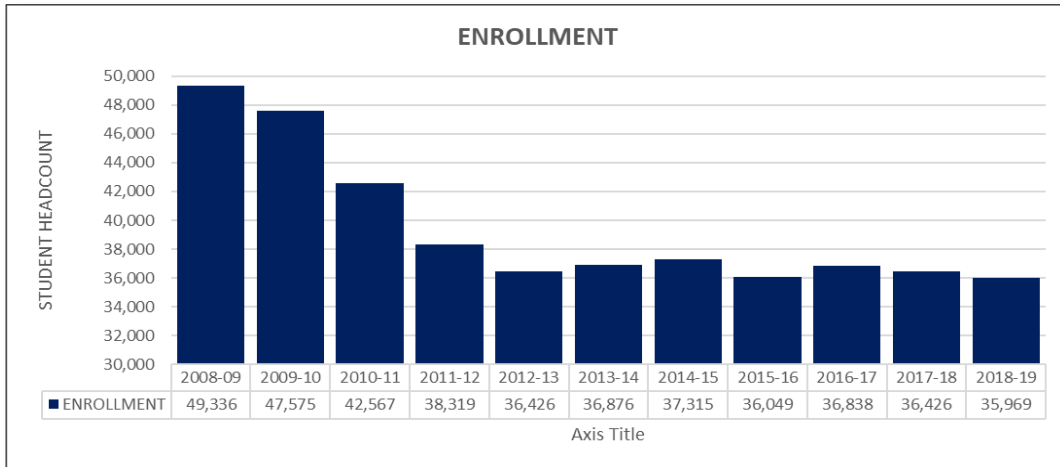
The chart above illustrates the historical trends in the General Fund Unrestricted Revenue, Expenditures, and Fund Balance from 2013-14 through 2019-20. FY 2013-14 through FY 2017-18 are audited actuals. FY 2018-19 are unaudited actuals. FY 2019-20 is the Adopted Budget, with a projected deficit of \$6.7 million.



# STUDENT ENROLLMENT HEADCOUNT AND FTES TREND

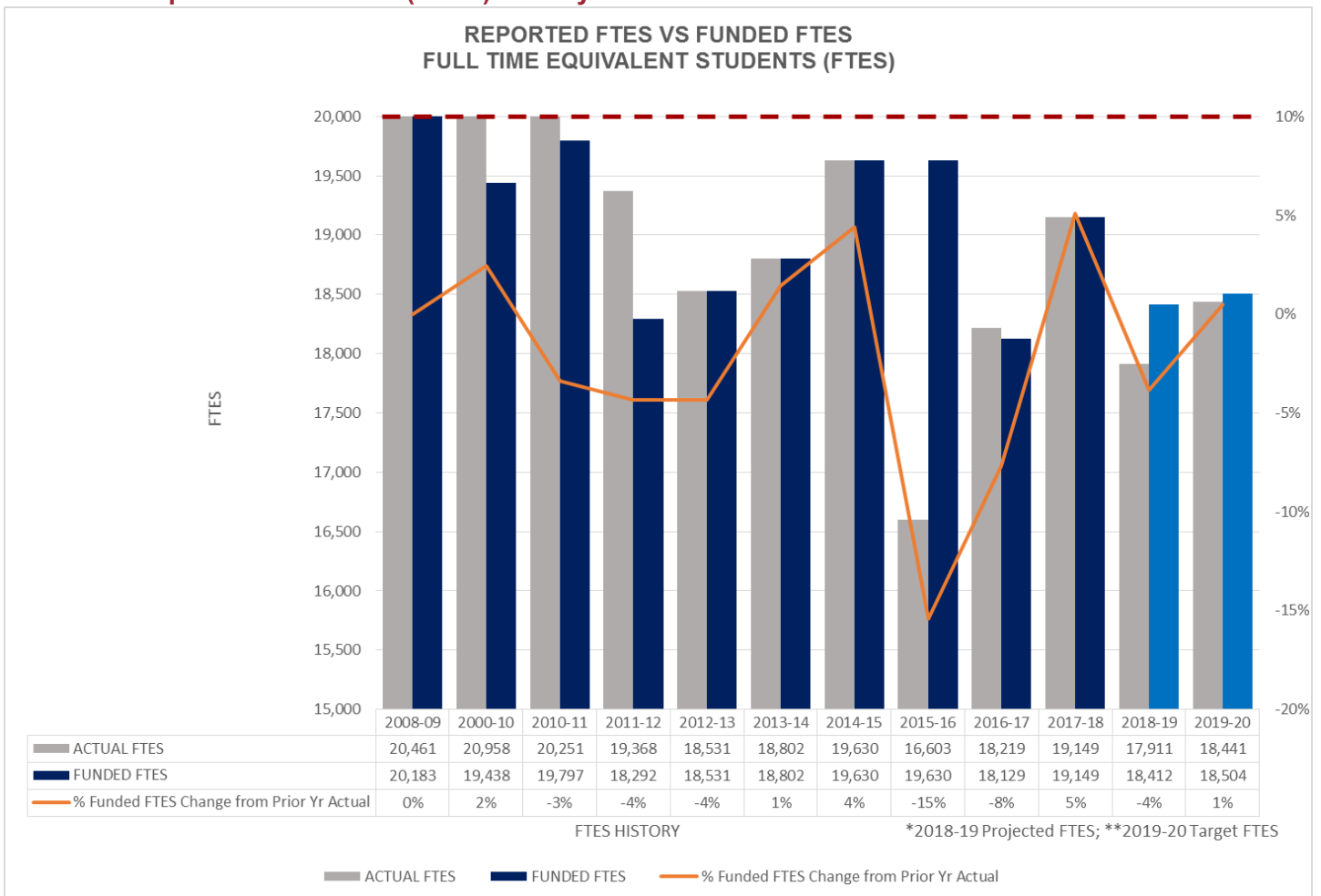
## Student Headcount

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



Data Source: CCCC MIS Data Mart

## Full-Time Equivalent Students (FTES) History



Data Source: CCFS-320 Annual Attendance Report

TCR

SCFF

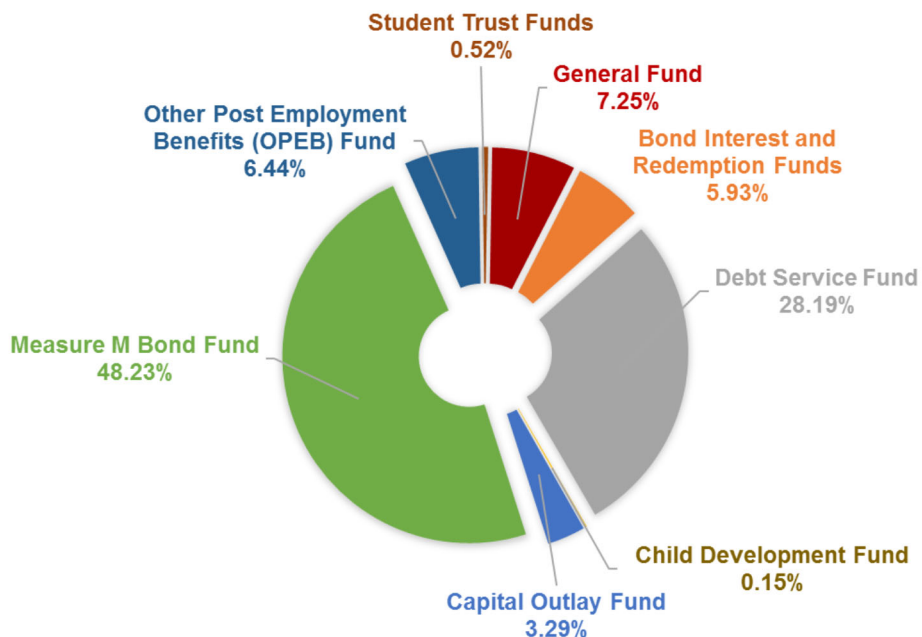
2018-19 Projected; 2019-20 Target FTES

# 2018-19 CONSOLIDATED FUND BALANCE SCHEDULE

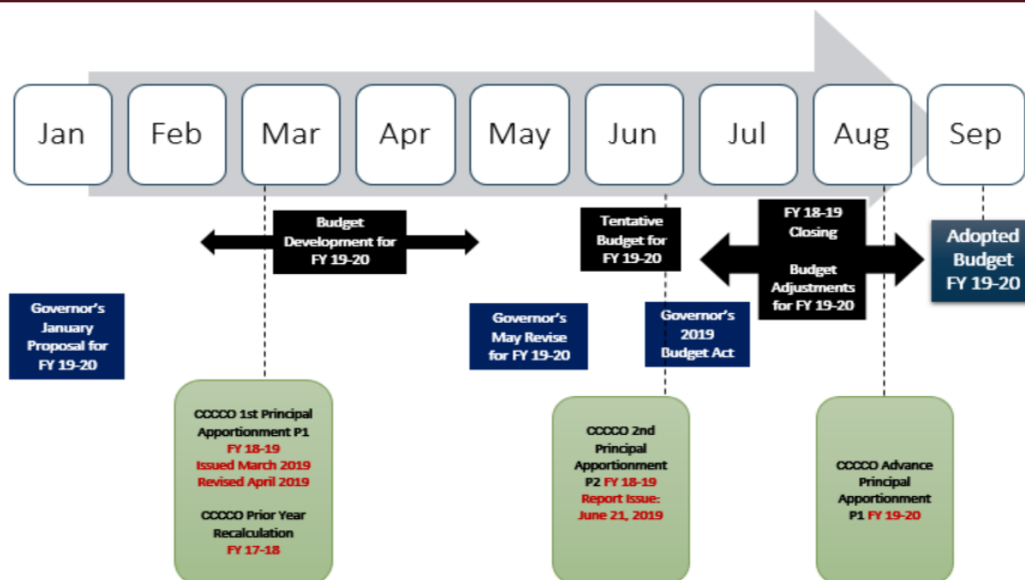
## 2018-19 Revenue, Expenditure, and Fund Balance—All Funds

2018-19 FUND BALANCE SUMMARY (UNAUDITED ACTUALS)		BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
<b>GENERAL FUND</b>					
11	General Fund - Unrestricted and Designated	21,890,470	140,720,919	141,940,920	20,670,469
12	General Fund - Restricted	4,060,682	44,261,097	42,430,838	5,890,941
<b>10</b>	<b>GENERAL FUND TOTAL</b>	<b>25,951,152</b>	<b>184,982,016</b>	<b>184,371,758</b>	<b>26,561,410</b>
<b>OTHER FUNDS</b>					
22	Prop M Series A Bond Interest and Redemption Fund	4,680,295	9,671,887	9,786,803	4,565,379
23	Prop M Series B Bond Interest and Redemption Fund	5,345,230	7,485,159	7,184,990	5,645,399
24	Prop M Series C Bond Interest and Redemption Fund	6,956,226	9,725,918	10,587,300	6,094,844
25	Prop M Series D Bond Interest and Redemption Fund	9,858,022	4,920,648	9,075,775	5,702,895
29	Debt Service Fund	105,764,716	686,318	1,770,337	104,680,697
33	Child Development Fund	463,732	1,805,947	1,710,926	558,753
41	Capital Outlay Fund	17,866,402	6,921,947	13,664,555	11,123,794
42	Prop M Bond Construction Fund	198,060,424	4,137,216	23,142,623	179,055,017
43	Energy Conservation Construction Fund	1,567,039	19,398	484,532	1,101,905
69	Other Post Employment Benefits (OPEB) Fund	18,500,549	8,207,255	9,893,134	16,814,670
71	Associated Student Government Fund	145,558	45,140	31,886	158,812
72	Student Representation Fee Fund	322,881	62,662	41,069	344,474
73	Student Body Center Fund	171,298	176,194	222,644	124,848
74	Student Financial Aid Trust Fund	3,786	19,975,210	19,975,210	3,786
75	Scholarships and Loans Trust Fund	1,256,050	837,816	780,735	1,313,131
79	Other Trust Fund	4,787,954	2,301,319	-	7,089,273
	<b>OTHER FUNDS TOTAL</b>	<b>375,750,162</b>	<b>76,980,034</b>	<b>108,352,519</b>	<b>344,377,677</b>
	<b>TOTAL FOR ALL FUNDS</b>	<b>401,701,314</b>	<b>261,962,050</b>	<b>292,724,277</b>	<b>370,939,087</b>

## 2018-19 DISTRICT CONSOLIDATED FUND BALANCE



# 2019-20 BUDGET PREPARATION TIMELINE



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

- Governor's January Proposal—Estimates of State Revenues
- P1 —Estimates of Statewide budget shortfalls in property taxes and enrollment fees
- Governor's May Revise—Revised estimates of State Revenues
- P2 —Revised estimates of State-wide budget shortfalls in property taxes and enrollment fees
- June/July—Final State Budget—2019 Budget Act

## 2019-20 Budget Preparation Timeline

January 10, 2019	2019 Governor's January Proposal released
February 12, 2019	Budget Committee begins budget review
February 13, 2019	Divisional Planning Councils begin budget development process for Divisions
February 28, 2019	PeopleSoft data for 2018-19 used in 2019-20 Unrestricted Tentative Budget
March 8, 2019	Designated and Restricted budget development forms due to Fiscal Services
March 8, 2019	Fiscal Services calculates projections of available resources based upon Target FTES and non-discretionary expenditures in accordance with the RAM (including grade/step salary movement, benefits, etc.); Discretionary budgets are based on Divisional PRP's, Strategic and Master planning documents.
April 9, 2019	Review of Budget Assumptions with Budget Committee
April 16, 2019	Strategic Planning Council Budget Review
May 28, 2019	Governing Board Budget Review
June 11, 2019	Tentative Budget finalized and printed
June 25, 2019	Governing Board Approval of Tentative Budget
June 27, 2019	2019 Budget Act signed into law
July 5, 2019	Restricted (final) budgets submitted to Fiscal Services
July 17, 2019	CCCO Budget Workshop; 2019-20 Advance Apportionment Released
August 31, 2019	FY 2018-19 Year-End Closing
August 31, 2019	Fiscal Services finalizes the Adopted Budget
September 3-6, 2019	Proposed Adopted Budget available for public inspection
September 10, 2019	Governing Board holds public hearing on proposed Adopted Budget
October 10, 2019	CCFS-311 FY 2018-19 Annual Financial and FY 2019-20 Budget Report due to the Chancellor's Office

# THE BUDGET PROCESS

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

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

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

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

The development of the District is an evolving process. The State Chancellor's Office adjusts the *Total Computational Revenue* (TCR) calculations throughout the year. Fiscal Services reviews State budget changes and continues to incorporate those changes into the budget assumptions as information becomes available.



# THE 2019-2020 ADOPTED BUDGET

## SECTION IV



# EXECUTIVE SUMMARY

## THE 2019-20 ADOPTED BUDGET

The Palomar Community College District's FY 2019-20 Adopted Budget totals **\$635,205,156** for all funds. The General Fund totals \$214,493,268, which represents a 2% decrease from fiscal year 2018-19 Adjusted Budget. The General Fund includes Fund 11, Unrestricted and Designated Funds, and Fund 12 Restricted Fund. The General Fund Unrestricted Budget of \$163,348,843 supports the principal operations of the District and represents 26% of the Total Budget. Restricted Funds are funds from federal, State, and local sources that are dedicated for specific purposes. Of the \$51,144,425 Restricted Fund Budget, about 14% are from federal, 58% from State, and 28% are from local sources. Other funds are for restricted purposes as prescribed by law or directed by policy. A summarized list of the final budget by fund is presented below:

FUND		2018-19 ADOPTED BUDGET	2018-19 ADJUSTED BUDGET	2019-20 ADOPTED BUDGET	% Chg fr Adj
<b>GENERAL FUND</b>					
11	General Fund - Unrestricted and Designated	149,978,120	161,662,871	163,348,843	1%
12	General Fund - Restricted	46,381,090	57,540,571	51,144,425	-11%
<b>10</b>	<b>GENERAL FUND TOTAL</b>	<b>196,359,210</b>	<b>219,203,442</b>	<b>214,493,268</b>	<b>-2%</b>
<b>OTHER FUNDS</b>					
22	Prop M Series A Bond Interest and Redemption Fund	15,030,295	15,030,295	14,520,379	-3%
23	Prop M Series B Bond Interest and Redemption Fund	10,554,980	12,533,924	13,217,494	5%
24	Prop M Series C Bond Interest and Redemption Fund	15,411,226	15,411,226	15,874,844	3%
25	Prop M Series D Bond Interest and Redemption Fund	13,024,022	13,024,022	11,002,895	-16%
29	Debt Service Fund	1,289,323	106,462,341	105,245,622	-1%
33	Child Development Fund	2,116,466	2,203,256	2,217,974	1%
41	Capital Outlay Fund	20,782,351	20,617,760	19,431,655	-6%
42	Prop M Bond Construction Fund	199,560,424	199,560,424	183,055,017	-8%
43	Energy Conservation Construction Fund	1,615,039	1,615,039	1,104,905	-32%
69	Other Post Employment Benefits (OPEB) Fund	31,255,296	26,467,342	22,914,670	-13%
71	Associated Student Government Fund	207,978	191,148	202,712	6%
72	Student Representation Fee Fund	368,533	371,295	397,637	7%
73	Student Body Center Fund	401,611	398,689	301,658	-24%
74	Student Financial Aid Trust Fund	19,997,309	19,978,996	20,004,242	0%
75	Scholarships and Loans Trust Fund	1,957,795	2,093,865	2,130,911	2%
79	Other Trust Fund	-	7,089,274	9,089,273	28%
	<b>OTHER FUNDS TOTAL</b>	<b>333,572,648</b>	<b>443,048,896</b>	<b>420,711,888</b>	<b>-5%</b>
	<b>TOTAL FOR ALL FUNDS</b>	<b>529,931,858</b>	<b>662,252,338</b>	<b>635,205,156</b>	<b>-4%</b>



# THE 2019-20 ADOPTED BUDGET

## 2019-20 Adopted Budget— General Fund

2019-20 Adopted Budget	Unrestricted Subfund 11	Designated Subfund 11	Unrestricted Fund 11	Restricted Fund 12	Total General Fund 10
<b>Beginning Balance</b>					
819999 Federal	-	-	-	213,486	213,486
869999 State	-	436,511	436,511	4,278,486	4,714,997
889999 Local	16,670,011	3,563,947	20,233,958	1,398,969	21,632,927
<b>Total Beginning Balance</b>	16,670,011	4,000,458	<b>20,670,469</b>	<b>5,890,941</b>	26,561,410
<b>Revenues</b>					
81's Federal				7,012,597	
86's State	14,900,316	20,553,069	35,453,385	25,168,327	60,621,712
88's Local	101,288,332	908,657	102,196,989	5,446,663	107,643,652
89's Other Sources	5,000,000	28,000	5,028,000	7,625,897	12,653,897
<b>Total Revenues</b>	121,188,648	21,489,726	142,678,374	45,253,484	187,931,858
<b>Total Revenue Budget</b>	137,858,659	25,490,184	<b>163,348,843</b>	<b>51,144,425</b>	<b>214,493,268</b>
<b>Expenses</b>					
10's Academic Salaries	38,584,337	17,498,633	56,082,970	4,054,006	60,136,976
20's Classified Salaries	30,000,985	224,457	30,225,442	10,346,666	40,572,108
30's Benefits	46,398,731	84,795	46,483,526	6,298,544	52,782,070
40's Supplies	555,045	525,735	1,080,780	2,032,494	3,113,274
50's Other Operating	7,097,576	3,186,789	10,284,365	6,016,658	16,301,023
60's Capital Outlay	(23,767)	94,920	71,153	3,853,543	3,924,696
Expenses 1's-6's	122,612,907	21,615,329	144,228,236	32,601,911	176,830,147
70's Transfers and Outgo	5,198,997	-	5,198,997	8,050,124	13,249,121
<b>Total Expenditures</b>	127,811,904	21,615,329	149,427,233	40,652,035	190,079,268
<b>Total Reserves/Fund Balance</b>	10,046,755	3,874,855	<b>13,921,610</b>	<b>10,492,390</b>	24,414,000
<b>Total Expenditure Budget</b>	137,858,659	25,490,184	<b>163,348,843</b>	<b>51,144,425</b>	<b>214,493,268</b>

# THE 2019-20 ADOPTED BUDGET

## 2019-20 Adopted Budget— Debt Service Funds

2019-20 Adopted Budget		Bond Series A Debt Service 22	Bond Series B Debt Service 23	Bond Series C Debt Service 24	Bond Series D Debt Service 25	Lease Rev Debt Service 29
<b>Beginning Balance</b>						
819999	Federal	-	-	-	-	-
869999	State	-	-	-	-	-
889999	Local	4,565,379	5,645,399	6,094,844	5,702,895	104,680,697
<b>Total Beginning Balance</b>		4,565,379	5,645,399	6,094,844	5,702,895	104,680,697
<b>Revenues</b>						
81's	Federal	-	1,972,095	-	-	-
86's	State	70,000	50,000	80,000	50,000	-
88's	Local	9,885,000	5,550,000	9,700,000	5,250,000	-
89's	Other Sources	-	-	-	-	564,925
<b>Total Revenues</b>		9,955,000	7,572,095	9,780,000	5,300,000	564,925
<b>Total Revenue Budget</b>		<b>14,520,379</b>	<b>13,217,494</b>	<b>15,874,844</b>	<b>11,002,895</b>	<b>105,245,622</b>
<b>Expenses</b>						
10's	Academic Salaries	-	-	-	-	-
20's	Classified Salaries	-	-	-	-	-
30's	Benefits	-	-	-	-	-
40's	Supplies	-	-	-	-	-
50's	Other Operating	1,500	3,000	1,500	1,500	-
60's	Capital Outlay	-	-	-	-	-
	Expenses 1000's-6000's	1,500	3,000	1,500	1,500	-
70's	Transfers and Outgo	10,011,250	7,581,990	9,686,800	8,139,975	564,925
<b>Total Expenditures</b>		10,012,750	7,584,990	9,688,300	8,141,475	564,925
<b>Total Reserves/Fund Balance</b>		4,507,629	5,632,504	6,186,544	2,861,420	104,680,697
<b>Total Expenditure Budget</b>		<b>14,520,379</b>	<b>13,217,494</b>	<b>15,874,844</b>	<b>11,002,895</b>	<b>105,245,622</b>



# THE 2019-20 ADOPTED BUDGET

## 2019-20 Adopted Budget— Special Revenue/Capital Projects Funds

2019-20 Adopted Budget		Child Dev 33	Cap Outlay Project Fund 41	Prop M GO Bond 42	Energy Consrvt 43
<b>Beginning Balance</b>					
819999	Federal	-	-	-	-
869999	State	21,324	-	-	-
889999	Local	537,429	11,123,794	179,055,017	1,101,905
<b>Total Beginning Balance</b>		558,753	11,123,794	179,055,017	1,101,905
<b>Revenues</b>					
81's	Federal	50,000	-	-	-
86's	State	642,132	-	-	-
88's	Local	967,089	3,013,970	4,000,000	3,000
89's	Other Sources	-	5,293,891	-	-
<b>Total Revenues</b>		1,659,221	8,307,861	4,000,000	3,000
<b>Total Revenue Budget</b>		<b>2,217,974</b>	<b>19,431,655</b>	<b>183,055,017</b>	<b>1,104,905</b>
<b>Expenses</b>					
10's	Academic Salaries	973,393	-	-	-
20's	Classified Salaries	201,000	-	392,220	-
30's	Benefits	520,467	-	310,091	-
40's	Supplies	73,000	10,600	-	-
50's	Other Operating	31,000	2,211,251	-	590,000
60's	Capital Outlay	-	3,259,458	182,352,706	-
	Expenses 1's-6's	1,798,860	5,481,309	183,055,017	590,000
70's	Transfers and Outgo	-	5,654,216	-	-
<b>Total Expenditures</b>		1,798,860	11,135,525	183,055,017	590,000
<b>Total Reserves/Fund Balance</b>		419,114	8,296,130	-	514,905
<b>Total Expenditure Budget</b>		<b>2,217,974</b>	<b>19,431,655</b>	<b>183,055,017</b>	<b>1,104,905</b>

# THE 2019-20 ADOPTED BUDGET

## 2019-20 Adopted Budget— Student Trust Funds

2019-20 Adopted Budget		ASG 71	Student Rep Fee 72	Student Body Center 73	Student Fin Aid 74	Scholarship & Loan Trust 75
<b>Beginning Balance</b>						
819999	Federal	-	-	-	3,786	-
869999	State	-	-	-	-	-
889999	Local	158,812	344,474	124,848	-	1,313,131
<b>Total Beginning Balance</b>		158,812	344,474	124,848	3,786	1,313,131
<b>Revenues</b>						
81's	Federal	-	-	-	18,241,405	-
86's	State	-	-	-	1,756,744	-
88's	Local	9,900	53,163	176,810	2,307	817,780
89's	Other Sources	34,000	-	-	-	-
<b>Total Revenues</b>		43,900	53,163	176,810	20,000,456	817,780
<b>Total Revenue Budget</b>		<b>202,712</b>	<b>397,637</b>	<b>301,658</b>	<b>20,004,242</b>	<b>2,130,911</b>
<b>Expenses</b>						
10's	Academic Salaries	-	-	-	-	-
20's	Classified Salaries	-	-	-	-	-
30's	Benefits	-	-	-	-	-
40's	Supplies	117,522	7,000	7,000	3,286	-
50's	Other Operating	69,990	40,000	-	2,307	-
60's	Capital Outlay	-	-	26,000	-	-
	Expenses 1000's-6000's	187,512	47,000	33,000	5,593	-
70's	Transfers and Outgo	15,200	-	204,600	19,998,649	2,130,911
<b>Total Expenditures</b>		202,712	47,000	237,600	20,004,242	2,130,911
<b>Total Reserves/Fund Balance</b>		-	350,637	64,058	-	-
<b>Total Expenditure Budget</b>		<b>202,712</b>	<b>397,637</b>	<b>301,658</b>	<b>20,004,242</b>	<b>2,130,911</b>

# THE 2019-20 ADOPTED BUDGET

## 2019-20 Adopted Budget— Internal Services Funds

2019-20 Adopted Budget		OPEB Fund 69	Other Trust Fund 79
<b>Beginning Balance</b>			
819999	Federal	-	-
869999	State	-	-
889999	Local	16,814,670	7,089,273
<b>Total Beginning Balance</b>		16,814,670	7,089,273
<b>Revenues</b>			
81's	Federal	-	-
86's	State	-	-
88's	Local	3,433,469	-
89's	Other Sources	2,666,531	2,000,000
<b>Total Revenues</b>		6,100,000	2,000,000
<b>Total Revenue Budget</b>		<b>22,914,670</b>	<b>9,089,273</b>
<b>Expenses</b>			
10's	Academic Salaries	-	-
20's	Classified Salaries	-	-
30's	Benefits	5,910,614	-
40's	Supplies	-	-
50's	Other Operating	-	-
60's	Capital Outlay	-	-
	Expenses 1000's-6000's	5,910,614	-
70's	Transfers and Outgo	7,000,000	-
<b>Total Expenditures</b>		12,910,614	
<b>Total Reserves/Fund Balance</b>		10,004,056	9,089,273
<b>Total Expenditure Budget</b>		<b>22,914,670</b>	<b>9,089,273</b>

# THE 2019-20 ADOPTED BUDGET

## 2019-20 Adopted Budget— Summary of All Funds

2019-20 Adopted Budget	Unrestricted Fund 11	Restricted Fund 12	Total General Fund 10	Bond Series A Debt Service 22	Bond Series B Debt Service 23	Bond Series C Debt Service 24	Bond Series D Debt Service 25	Lease Rev Debt Service 29	Child Dev 33
<b>Beginning Balance</b>									
819999 Federal	-	213,486	213,486	-	-	-	-	-	-
869999 State	436,511	4,278,486	4,714,997	-	-	-	-	-	21,324
889999 Local	20,233,958	1,398,969	21,632,927	4,565,379	5,645,399	6,094,844	5,702,895	104,680,697	537,429
<b>Total Beginning Balance</b>	<b>20,670,469</b>	<b>5,890,941</b>	<b>26,561,410</b>	<b>4,565,379</b>	<b>5,645,399</b>	<b>6,094,844</b>	<b>5,702,895</b>	<b>104,680,697</b>	<b>558,753</b>
<b>Revenues</b>									
81's Federal		7,012,597		-	1,972,095	-	-	-	50,000
86's State	35,453,385	25,168,327	60,621,712	70,000	50,000	80,000	50,000	-	642,132
88's Local	102,196,989	5,446,663	107,643,652	9,885,000	5,550,000	9,700,000	5,250,000	-	967,089
89's Other Sources	5,028,000	7,625,897	12,653,897	-	-	-	-	564,925	-
<b>Total Revenues</b>	<b>142,678,374</b>	<b>45,253,484</b>	<b>187,931,858</b>	<b>9,955,000</b>	<b>7,572,095</b>	<b>9,780,000</b>	<b>5,300,000</b>	<b>564,925</b>	<b>1,659,221</b>
<b>Total Revenue Budget</b>	<b>163,348,843</b>	<b>51,144,425</b>	<b>214,493,268</b>	<b>14,520,379</b>	<b>13,217,494</b>	<b>15,874,844</b>	<b>11,002,895</b>	<b>105,245,622</b>	<b>2,217,974</b>
<b>Expenses</b>									
10's Academic Salaries	56,082,970	4,054,006	60,136,976	-	-	-	-	-	973,393
20's Classified Salaries	30,225,442	10,346,666	40,572,108	-	-	-	-	-	201,000
30's Benefits	46,483,526	6,298,544	52,782,070	-	-	-	-	-	520,467
40's Supplies	1,080,780	2,032,494	3,113,274	-	-	-	-	-	73,000
50's Other Operating	10,284,365	6,016,658	16,301,023	1,500	3,000	1,500	1,500	-	31,000
60's Capital Outlay	71,153	3,853,543	3,924,696	-	-	-	-	-	-
Expenses 1's-6's	144,228,236	32,601,911	176,830,147	1,500	3,000	1,500	1,500	-	1,798,860
70's Transfers and Outgo	5,198,997	8,050,124	13,249,121	10,011,250	7,581,990	9,686,800	8,139,975	564,925	-
<b>Total Expenditures</b>	<b>149,427,233</b>	<b>40,652,035</b>	<b>190,079,268</b>	<b>10,012,750</b>	<b>7,584,990</b>	<b>9,688,300</b>	<b>8,141,475</b>	<b>564,925</b>	<b>1,798,860</b>
<b>Total Reserves/Fund Balance</b>	<b>13,921,610</b>	<b>10,492,390</b>	<b>24,414,000</b>	<b>4,507,629</b>	<b>5,632,504</b>	<b>6,186,544</b>	<b>2,861,420</b>	<b>104,680,697</b>	<b>419,114</b>
<b>Total Expenditure Budget</b>	<b>163,348,843</b>	<b>51,144,425</b>	<b>214,493,268</b>	<b>14,520,379</b>	<b>13,217,494</b>	<b>15,874,844</b>	<b>11,002,895</b>	<b>105,245,622</b>	<b>2,217,974</b>

2019-20 Adopted Budget	Cap Outlay Project Fund 41	Prop M GO Bond 42	Energy Conservtn 43	OPEB Fund 69	ASG 71	Student Rep Fee 72	Student Body Center 73	Student Fin Aid 74	Scholarship & Loan Trust 75	Other Trust Fund 79	Total 2019-20 Adopted Budget
<b>Beginning Balance</b>											
819999 Federal	-	-	-	-	-	-	-	3,786	-	-	217,272
869999 State	-	-	-	-	-	-	-	-	-	-	4,736,321
889999 Local	11,123,794	179,055,017	1,101,905	16,814,670	158,812	344,474	124,848	-	1,313,131	7,089,273	365,985,494
<b>Total Beginning Balance</b>	<b>11,123,794</b>	<b>179,055,017</b>	<b>1,101,905</b>	<b>16,814,670</b>	<b>158,812</b>	<b>344,474</b>	<b>124,848</b>	<b>3,786</b>	<b>1,313,131</b>	<b>7,089,273</b>	<b>370,939,087</b>
<b>Revenues</b>											
81's Federal	-	-	-	-	-	-	-	18,241,405	-	-	27,276,097
86's State	-	-	-	-	-	-	-	1,756,744	-	-	63,270,588
88's Local	3,013,970	4,000,000	3,000	3,433,469	9,900	53,163	176,810	2,307	817,780	-	150,506,140
89's Other Sources	5,293,891	-	-	2,666,531	34,000	-	-	-	-	2,000,000	23,213,244
<b>Total Revenues</b>	<b>8,307,861</b>	<b>4,000,000</b>	<b>3,000</b>	<b>6,100,000</b>	<b>43,900</b>	<b>53,163</b>	<b>176,810</b>	<b>20,000,456</b>	<b>817,780</b>	<b>2,000,000</b>	<b>264,266,069</b>
<b>Total Revenue Budget</b>	<b>19,431,655</b>	<b>183,055,017</b>	<b>1,104,905</b>	<b>22,914,670</b>	<b>202,712</b>	<b>397,637</b>	<b>301,658</b>	<b>20,004,242</b>	<b>2,130,911</b>	<b>9,089,273</b>	<b>635,205,156</b>
<b>Expenses</b>											
10's Academic Salaries	-	-	-	-	-	-	-	-	-	-	61,110,369
20's Classified Salaries	-	392,220	-	-	-	-	-	-	-	-	41,165,328
30's Benefits	-	310,091	-	5,910,614	-	-	-	-	-	-	59,523,242
40's Supplies	10,600	-	-	-	117,522	7,000	7,000	3,286	-	-	3,331,682
50's Other Operating	2,211,251	-	590,000	-	69,990	40,000	-	2,307	-	-	19,253,071
60's Capital Outlay	3,259,458	182,352,706	-	-	-	-	26,000	-	-	-	189,562,860
Expenses 1's-6's	5,481,309	183,055,017	590,000	5,910,614	187,512	47,000	33,000	5,593	-	-	373,946,552
70's Transfers and Outgo	5,654,216	-	-	7,000,000	15,200	-	204,600	19,998,649	2,130,911	-	84,237,637
<b>Total Expenditures</b>	<b>11,135,525</b>	<b>183,055,017</b>	<b>590,000</b>	<b>12,910,614</b>	<b>202,712</b>	<b>47,000</b>	<b>237,600</b>	<b>20,004,242</b>	<b>2,130,911</b>		<b>458,184,189</b>
<b>Total Reserves/Fund Balance</b>	<b>8,296,130</b>	<b>-</b>	<b>514,905</b>	<b>10,004,056</b>	<b>-</b>	<b>350,637</b>	<b>64,058</b>	<b>-</b>	<b>-</b>	<b>9,089,273</b>	<b>177,020,967</b>
<b>Total Expenditure Budget</b>	<b>19,431,655</b>	<b>183,055,017</b>	<b>1,104,905</b>	<b>22,914,670</b>	<b>202,712</b>	<b>397,637</b>	<b>301,658</b>	<b>20,004,242</b>	<b>2,130,911</b>	<b>9,089,273</b>	<b>635,205,156</b>





## THE STATE BUDGET AND THE COMMUNITY COLLEGE SYSTEM

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

The annual Budget Act is a bill that serves as the primary authority for State expenditures. The Budget Trailer Bill Language is the implementing statute of the California State Budget Bill. The Budget Act of 2019, which was approved and signed into law by Governor Brown on June 27, 2019, is a \$214.8 billion spending plan that includes increased funding for public education, education data systems, and changes to statutes for support of the state government for the 2019-20 fiscal year. The enacted budget maintains the state's recent commitment to paying down liabilities, building reserves, increasing spending on one-time initiatives, and focusing on budget resiliency. The Budget passed by the Legislature and signed by the Governor can be accessed at: <http://www.ebudget.ca.gov/>

California has the nation's largest public school system. With the adoption of Proposition 98 (1988), a minimum funding level from State and local property taxes are provided to K-14 public schools in a complex formula based on State tax revenues. California schools receive the large majority of their funding primarily from income and sales tax revenues. Districts also receive some local property tax revenues that are collected at the local level but distributed by the State. Under Proposition 98, K-12 schools receive 87 percent on average, community colleges 11 percent, and State preschools and other purposes the remaining 2 percent. The state very rarely fund above the estimated minimum guarantee for a budget year. As a result, the minimum guarantee determines the total amount of funding for schools and community colleges. The California Community Colleges (CCC) shares of Proposition 98 funding in the budget are 10.99%, 10.97%, and 10.93% for the prior year, current year, and budget year, respectively. In the 2019 Budget Act, the Proposition 98 minimum guarantee grew to \$81 billion, which represents a 4% increase in appropriations from the prior fiscal year. Community colleges are slated to receive \$8.7 billion, which represents a 3% increase in appropriations from the prior fiscal year.

# OVERVIEW OF THE CALIFORNIA COMMUNITY COLLEGES BUDGET

## Changes in California Community Colleges Proposition 98 Minimum Guarantee (In Millions)

<b>2018-19 Revised Budget<sup>a</sup></b>	<b>\$8,483</b>
Student Centered Funding Formula base adjustments	\$62.5
Remove one-time spending	-109.7
Other technical adjustments	-43.5
<b>Subtotal</b>	<b>-\$90.7</b>
Provide 3.26% COLA for Student Centered Funding Formula	\$230
Expand California College Promise	42.6
Fund 0.55% enrollment growth	24.7
Adjust Student Success Completion Grant funding for workload	18.4
Provide 3.26% COLA for certain categorical programs <sup>b</sup>	13
Fund student housing program	9
Use one-time funds for CCC Strong Workforce program	-6.7
Augment veteran resource centers	5
Backfill federal funds for Foster Parent Education Program	0.4
Augment Historically Black Colleges and Universities (HBCU) transfer program	0.1
<b>Subtotal</b>	<b>\$336.5</b>
<b>Total Changes</b>	<b>\$245.7</b>
<b>2019-20 Budget<sup>a</sup></b>	<b>\$8,728.7</b>
<sup>a</sup> Amounts exclude Adult Education Program and K-12 Strong Workforce Program funding.	
<sup>b</sup> Applies to CalWORKS, Campus Childcare, DSPS, EOPS, apprenticeships, Mandates Block Grant, and Fund for Student Success programs.	
COLA = Cost-of-living adjustment	

## Allocations of One-time Funds for Systemwide Programs and Districts' Projects (In Millions)

<b>Item</b>	<b>Amount</b>
<b>Systemwide programs</b>	
Deferred maintenance	\$13.5
Portion of 2019-20 Strong Workforce program costs	6.7
Basic needs programs	3.9
Re-entry grant program	3.5
Teacher credentialing partnerships	1.5
Assessment of college-based food programs	0.5

Source: [In-Depth Analysis of the 2019-20 Budget](#)

## California Community Colleges Funding By Program

The 2019 Budget Act includes targeted investments and trailer bill legislations to improve and expand student success programs for community colleges. Major components include:

Item	2018-19	2019-20	Change		Explanation	Estimated PCCD Impact to 2019-20 Budget
			Amount	%		
<b>General Fund Apportionments</b>						
<b>Student-Centered Funding Formula (SCFF)</b>	\$7,165	\$7,430	\$265	3.69%	COLA, Enrollment Growth, Minimum Revenue Provision; Palomar CCD will receive the highest of: 1) 2017-18 TCR plus COLAs, 2) 2018-19 SCFF Calculated Revenue, or 3) 2019-20 SCFF Calculated Revenue	<b>\$115 million</b>
<b>California College Promise AB19 Implementation</b>	\$46	\$85	\$39	79.40%	Removes \$4 million for revised estimates of recipients, add \$42.5 million for expansion to allow CCCs to provide a second year of fee waivers for all first-time, full-time students. No changes made to the participation requirements for the colleges. Colleges must partner with LEAs to establish an Early Commitment to College program, improve college readiness, reduce the need for remediation, use "multiple measures" for assessment and placement, participate in the Guided Pathways program, ensure that students complete the federal or state financial aid application, and participate in the federal student loan program	<b>\$1.7 million</b>
<b>Student Equity and Achievement</b>	\$475	\$475	-	0.00%	Consolidates the Basic Skills Initiative (BSI), Student Equity (SE), and Student Success and Support Program (SSSP) with the intent of supporting Guided Pathways and the system-wide goals to eliminate achievement gaps. As a condition of receiving funds, districts are required to: 1) Maintain an Equity Plan per EC 78220; 2) Provide Matriculation Services per EC 78212; and Adopt Placement Policies per EC 78213, and provide all students with an educational plan. Funding for the new program (\$475 million statewide) is based on 2017-18 allocations for the affected programs	<b>\$5.8 million</b>
<b>Strong Workforce Program</b>	\$255	\$248	(\$7)	-2.75%	Removes \$7 million one-time, \$7 in 2019-20 is from one-time sources	<b>\$2.0 million</b>
<b>Apprenticeship</b>	\$53	\$44	(\$9)	-17.13%	Removes \$10 million one-time, COLA	<b>\$2.4 million</b>
<b>Student Success Completion Grant (SSCG)</b>	\$132	\$150	\$18	13.98%	Adjusted for revised estimates of recipients	<b>\$1.6 million</b>
<b>Disabled Students Programs and Services (DSPS)</b>	\$120	\$124	\$4	3.26%	COLA	<b>\$1.3 million</b>
<b>Extended Opportunity Programs and Services (EOPS)</b>	\$112	\$116	\$4	3.26%	COLA	<b>\$1.2 million</b>
<b>CalWORKs Student Services</b>	\$45	\$47	\$1	3.26%	COLA	<b>\$332 thousand</b>
<b>Full-time Faculty Hiring</b>	\$50	\$50	-	0.00%		<b>\$850 thousand</b>
<b>Mandates Block Grant/ Reimbursements</b>	\$33	\$34	\$1	1.85%	COLA, Revised FTES estimates	<b>\$555 thousand</b>
<b>Part-Time Faculty Compensation</b>	\$25	\$25	-	0.00%		<b>\$381 thousand</b>
<b>Deferred Maintenance (IELM)</b>	\$28	\$14	(\$14)	-48.21%	Removes one-time funding	<b>\$225 thousand</b>
<b>Veterans Resource Centers</b>	\$13	\$10	(\$3)	-38.46%	Removes one-time funding	<b>\$17 thousand</b>

Source: CCCC 2019-20 Advance Apportionment

# OVERVIEW OF THE CALIFORNIA COMMUNITY COLLEGES BUDGET

## Student-Centered Funding Formula

The California Community Colleges (CCC) Board of Governors adopted a strategic plan, the **Vision for Success**, in July 2017. The plan calls for CCCs to significantly increase completion and transfer rates, decrease excess units taken by students, increase the number of students in Career and Technical Education programs, and eliminate achievement gaps among disadvantaged students.

According to the 2018 Governor's Budget Summary, the decades-old community college apportionment formula, which has based funding primarily on enrollment, does not encourage CCCs to reach their student success goals and close the achievement gaps. Instead, it has strictly encouraged districts to focus on student access only, without regard for timely completion and better serving of underrepresented students.

The State established the new **Student-Centered Funding Formula (SCFF)** for general purpose apportionments to further accelerate improvements in student success. In reforming the funding formula, the State aims to advance the goals outlined in the **Vision for Success**. In recognition for the need to provide additional support for low-income students and reward colleges' progress on improving student success metrics, the formula includes factors focused on: **Access, Equity, and Success**.

In the **2018 Budget Act**, core features of the Student-Centered Funding Formula included the following:

### Formula Structure Transition:

In 2018-19, 70% of the funding will be distributed based on enrollment, 20% based on counts of low-income students, 10% based on student success metrics.

In 2019-20, 65% of the funding will be distributed based on enrollment, 20% based on counts of low-income students, 15% based on student success metrics.

In 2020-21, 60% of the funding will be distributed based on enrollment, 20% based on counts of low-income students, 20% based on student success metrics.

## Major SCFF Policy Changes—2019 Budget Act

The **2019 Budget Act** continues implementation of the SCFF, with adjustments to the formula's structure in 2018-19 and 2019-20. The Budget recalculates funding rates as follows:

- In 2019-20, 70% of SCFF funds will be allocated for the **Base Allocation**, 20% for the **Supplemental Allocation**, and 10% for the **Student Success Allocation**.
- Beginning in 2020-21, those funding rates would simply be adjusted by the Cost-of-Living Allowance (COLA), and the distribution of funds across the three allocations would be determined by changes in the underlying factors.
- The calculation for **Student Success Allocation** would include the following implementation changes:
  - (1) Counts only the **highest of all awards** (i.e. associate degree for transfer, associate degree, and credit certificate) a student earned in the same year. Further, it counts only those students who were enrolled in the district in the year the award was granted
  - (2) Amends the **definition of transfer student**. A student who transferred to a four-year university would be counted only if the student completed 12 or more units in the year prior to transfer; Successful transfer will be counted towards the student's resident district only
  - (3) Calculates the **Student Success Allocation based on three-year averages** of each of the measures in allocation; The year-to-year growth in the Student Success performance metrics is capped to 10% beginning in 2019-20
- The 2019 Budget extends the minimum revenue provision of the SCFF (**Hold Harmless**), specifying that districts will receive at least the 2017-18 Total Computational Revenues (TCR), adjusted by COLA each year, through **2021-22**. Previous law provided this commitment through 2020-21.



# OVERVIEW OF THE CALIFORNIA COMMUNITY COLLEGES BUDGET

## Changes in 2018-19 Apportionment Calculations

For the 2018-19 fiscal year, the budget changes the definition of a transfer student to rely on different data than the Chancellor's Office had used as part of the First Principal Apportionment (P1). The trailer legislation directs the Chancellor's Office to use publicly reported data to count transfers to University of California (UC) campuses, California State University (CSU) and the Chancellor's Office data to count transfers to private and out-of state institutions. This direction changes the statewide counts in 2017-18, which was used for the 2018-19 apportionment. For the equity component of the calculation, which includes the number of transfers who were Pell Grant and California College Promise Grant recipients, the 2018-19 Second Principal Apportionment (P2) calculates those counts by multiplying the total number of transfers, as of P2, by 1) the percentage of Pell Grant recipient transfers in P1 and 2) the percentage of California College Promise Grant recipient transfers in P1. Statewide, these adjustments resulted in a reduction of total computational revenue (TCR) of \$48 million compared to the data used as of P1.

## General Apportionment Estimates for 2018-19 (In Millions):

Category	P1 (April)	P2 (June)	Budget Act	Difference
<b>SCFF allocations</b>				
Base	\$4,918	\$4,933 <sup>a</sup>	\$4,919	-\$14
Supplemental	1,396	1,396	1,391	-5
Student success	787	739	739	0
Total	\$7,101	\$7,068	\$7,049	-\$19
Minimum revenues	113	125	116	-9
<b>Total computational revenue</b>	<b>\$7,214</b>	<b>\$7,193</b>	<b>\$7,165</b>	<b>-\$28</b>
Available revenues				
General Fund	\$3,604	\$3,639 <sup>b</sup>	\$3,641	-\$2
Local property tax	2,919	2,987	3,056	-69
Enrollment fees	459	466	464	2
Other offsetting revenues	4	5	4	1
<b>Total available revenues</b>	<b>\$6,987</b>	<b>\$7,097</b>	<b>\$7,165</b>	<b>-\$68</b>
Surplus (shortfall)	-\$228	-\$96	\$0	-\$96

Category	P1 (April)	P2 (June)	Budget Act	Difference
<sup>a</sup> This figure is \$17 million lower than the figure used in the Chancellor's Office's memorandum on the second principal apportionment because of a correction. For each district, the Chancellor's Office will limit FTES growth to the district's target, even though, for some districts, the second principal apportionment allowed for growth above target. <sup>b</sup> This figure is \$8 million lower than the figure used in the Chancellor's Office's memorandum on the second principal apportionment to allow for more reasonable comparisons with the Budget Act total. P1 = first principal apportionment; P2 = second principal apportionment				

# STUDENT-CENTERED FUNDING FORMULA

## FORMULA FRAMEWORK

The Student-Centered Funding Formula (SCFF) presents a moving target, and based on the information currently available, the general apportionments are calculated using the following components:

- I. **Base Allocation** — This is the enrollment-based component of the SCFF intended to promote broad access to the community colleges and is determined based on district size, distinguishing enrollment in different types of courses, and number of centers. Its provisions are similar to the old funding formula. The Base Allocation is the sum of the Basic Allocation Funding and the funding for enrollment in credit, noncredit, career development and college preparation (CDCP) noncredit courses, as well as enrollment of special admit and inmates in correctional facilities. In 2018-19 and 2019-20, about **70%** of the formula appropriation is distributed through this component.

### Basic Allocation:

Calculated based on the number of colleges and state-approved centers consistent with the old formula used as of 2017-18 fiscal year. [ECS 84750.4(d)(1)(A)]. For 2019-20, the 2018-19 FTES of 17,911 is used for the size of the District.

### Base Credit FTES:

- **Base Credit FTES Allocation:** Calculated using a three-year rolling average of funded FTES: the sum of the annually funded credit FTES from the current year, the prior year, and the year prior to the prior year, all divided by three. The three-year average is used instead of the most recent year's Credit FTES to moderate impacts of large enrollment swings and unexpected economic downturns. It is also used to increase district stability and predictability in planning, program implementation, and budgeting. Credit FTES excludes FTES of Special Admit students and inmates in correctional facilities. [ECS 84750.4(2)(A)]. In this calculation, Stability Credit FTES is no longer calculated.
- **Special Admit Students FTES Allocation:** Funded FTES generated by students who meet the requirements of Education Code Section 76002, 76003, and 76004 [ECS 84750.4 (d)(3)]. Funding is generally based on prior year enrollment. Data Source: CCCCO MIS Data Mart (August)
- **Inmates in Correctional Facilities/Incarcerated FTES Allocation:** Funded FTES generated by students who meet the requirements of ECS 84810.5(a) [(ECS 84750.4 (d)(3))]. Data Source: CCCCO MIS Data Mart (August)

### Base Noncredit FTES:

- **Career Development and College Preparation (CDCP) Noncredit FTES:** Funded FTES generated for CDCP courses for students who meet ECS 84760.5(d)(4). CDCP courses eligible for enhanced funding are those courses and classes which are noncredit, offered in a sequence of courses, lead to a certificate of completion, or certificate of competency. CDCP funding eligibility is limited to courses in elementary and secondary basic skills, workforce preparation, short-term vocational, and English as a second language (ESL) and vocational ESL.
- **Noncredit FTES:** Funded FTES generated for noncredit instruction who meet ECS 84760.5(d)(3). Noncredit courses eligible for funding include immigrant education, health and safety, substantial disabilities, parenting, home economics, and courses for older adults.

# STUDENT-CENTERED FUNDING FORMULA

Basic Allocation — 70%				
Base Allocation Metrics*	2018-19 (70%)	2019-20 (70%)	2020-21 (70%)	2021-22 (70%)
<b>Basic Allocation</b> Medium Size 17,911 < 20,000 Center: Escondido	\$5,223,684 \$1,305,921	<b>\$5,393,976</b> <b>\$1,348,494</b>	Adjusted by COLA and Adjusted by # of Centers with > 1,000 FTES	Adjusted by COLA and Adjusted by # of Centers with > 1,000 FTES
<b>Base Per Credit FTES</b> (CY, PY, PPY)/3 = 3Yr Average	\$3,727	<b>\$3,849</b>	Adjusted by COLA	Adjusted by COLA
<b>Special Admit Credit FTES (PY)</b>	\$5,457	<b>\$5,635</b>	Adjusted by COLA	Adjusted by COLA
<b>Incarcerated Credit FTES (PY)</b>	\$5,457	<b>\$5,635</b>	Adjusted by COLA	Adjusted by COLA
<b>CDCP Noncredit FTES (PY)</b>	\$5,457	<b>\$5,635</b>	Adjusted by COLA	Adjusted by COLA
<b>Noncredit FTES (PY)</b>	\$3,347	<b>\$3,456</b>	Adjusted by COLA	Adjusted by COLA

\*CY= Current Year PY = Prior Year PPY = Prior Prior Year

For 2019-20, CY = 2019-20, PY = 2018-19, PPY = 2017-18

An **FTES** is equivalent to one student enrolled in 15 semester units or multiple students in an accumulated 15 semester units. The FTES formula is much more complex since Palomar is on a compressed calendar of 16.7 weeks per semester.

**FTES Growth Rate:** Provided by the Chancellor's Office. For Credit FTES, these rates are applied to each district's three-year average FTES to find the projected growth FTES. For noncredit, CDCP FTES, special admit FTES and incarcerated FTES, growth rates are applied to the prior year's FTES.

## Stability and Restoration:

- Basic Allocation:** The same stability mechanism that applied to the previous formula applies to the new funding formula. There is a three-year stability allowance for basic allowance decreases. If Palomar decreased in size and went from a large to a medium size, then the district will shrink in the fourth year from the initial year of decrease. This provision is unchanged under the new funding formula language which is governed by Title 5 Section 58771. For 2019-20, the 2018-19 FTES of 17,911 is used for the size of the District. Since the District is in the fourth year from the initial year of FTES decline (Stability Year 2015-16), the Basic Allocation is calculated using the medium size rate.
- Base FTES Allocation:** Under SCFF, Stability Credit FTES is no longer calculated. Stability is calculated only for noncredit and CDCP FTES. On restoration, the funding formula retains the use of the three-year restoration when calculating FTES workload.

**Summer Enrollments:** Counted the same way they were in the old formula. Districts may count enrollment in summer that overlaps fiscal years either in the fiscal year in which the census day procedure is completed or in the fiscal year in which the course ends [Title 5 Section 58010]. Approximately 1,106 FTES was shifted from 2019-20 into 2018-19 to maximize the Base Credit FTES.

# STUDENT-CENTERED FUNDING FORMULA

**II. Supplemental Allocation (20%)** — This is determined by the number of students who receive a College Promise Grant or a Pell Grant (or both) or who are AB 540 students. Roughly 20% of the formula is distributed through the supplemental allocation.

Each district receives the marginal funding rate per “point” based on the headcount data of the following students in the *prior year*:

- **Federal Pell Grant program recipients**: Headcount of all students in the prior year who were recipients of financial aid under the Federal Pell Grant program [ECS 84750.4(e)(2)]. Data Source: CCCCCO MIS Data Mart
- **California College Promise Grant recipients**: Headcount of all students in the prior year who received a need-based fee waiver pursuant to Section 76300. [ECS 84750.4(e)(4)]. Data Source: CCCCCO MIS Data Mart
- **AB 540 students**: Headcount of all students in the prior year who were granted an exemption from nonresident tuition pursuant to ECS 68130.5 [ECS 84750.4(e)(3)]. Data Source: CCFS-320 Attendance Reports

The Supplemental Allocation is based on prior-year headcount data. Headcounts recognize that the services needed to overcome the barriers students face may not vary according to the number of courses they take. All data source for the Supplemental Allocation are based on District’s submittals. The data source used for counts of Pell Grant recipients and College Promise Grant recipients is the Chancellor’s Office Management Information System (MIS) DataMart. The data source for the AB 540 is the CCFS-320 Attendance Reports.

Student counts are duplicated such that districts will receive twice as much supplemental funding for a student who is included in two of the categories (for example, receiving both a Pell Grant and Promise Grant). MIS Data for SCFF is due December 1 (pre-final due date), with a 45 day review period. Final due date is January 14 for apportionment purposes. Data for the 2019-20 SCFF calculation is not available at this time.

Supplemental Allocation (20%)				
Supplemental Allocation Metrics	2018-19 (20%)	2019-20 (20%)	2020-21 (20%)	2021-22 (20%)
Pell (PY)	\$919	\$949	Adjusted by COLA	Adjusted by COLA
Promise (PY)	\$919	\$949	Adjusted by COLA	Adjusted by COLA
AB 540 (PY)	\$919	\$949	Adjusted by COLA	Adjusted by COLA

\*CY= Current Year PY = Prior Year PPY = Prior Prior Year

For 2019-20, CY = 2019-20, PY = 2018-19, PPY = 2017-18



# STUDENT-CENTERED FUNDING FORMULA

**III. Student Success Allocation (10%)** - The rates for this allocation is determined by distributing the remaining 10% of total system revenue available to districts based on performance in specified outcome measures. The Student Success Allocation assigns funding rates for eight outcomes that represent progress toward the *Vision*. Funding is based on the 3-year average of prior year (PY), prior prior year (PPY), and prior prior prior year data (PPPY).

## Success Outcome Measures: AWARDS

**Only the highest of all awards a student earned in the same year will be counted. The student must have been enrolled in the year the award was granted.**

- **Associate Degrees for Transfer**: Count of all Chancellor's Office approved associate degrees for transfer granted based on three-year average data. [ECS 84750.4(f)(1)(C)] Data Source: CCCCO MIS Data Mart (October)
- **Associate Degrees**: Count of all Chancellor's Office approved associate degrees granted (excluding associate degrees for transfer granted) based on three-year average data. [ECS 84750.4(f)(1)(B)] Data Source: CCCCO MIS Data Mart (October)
- **Baccalaureate Degrees**: Count of all Chancellor's Office approved baccalaureate degrees granted based on three-year average data. [ECS 84750.4(f)(1)(B)] Data Source: CCCCO MIS Data Mart (October)
- **Credit Certificates**: Count of all Chancellor's Office approved credit certificates requiring 16 or more units granted based on three-year average data. [ECS 84750.4(f)(1)(D)] Data Source: CCCCO MIS Data Mart (October)

## OTHER SUCCESS METRICS

- **Completion of Transfer-Level Mathematics and English**: Count of all first-time students who successfully complete both transfer-level mathematics and English courses within the same district within the first academic year (summer, fall, winter and spring) of enrollment based on three-year average data. AB 705 requires that students complete transfer-level English and Math in one academic year. The SCFF encourages practices that exceed minimum compliance of the law. Completing transfer-level Math and English early in a student's college career allows them to gain access to more upper-level courses and has been associated with more timely college completion and transfer. A student who started in the Spring term would need to complete both Transfer-Level English and Math in that term in order to be counted for funding. [ECS 84750.4(f)(1)(E). Data Source: CCCCO MIS *Special Data* (August)]
- **Successful Transfer to Four-Year University**: Count of all students who successfully transferred to a four-year university **and completed 12 or more units in the district in the year prior to transfer**. Funding is based on three-year average data [ECS 84750.4(f)(1)(F)]. Data Source: CCCCO MIS *Special Data Run, Clearing House Data and CSU and UC direct match* (November)
- **Completion of Nine CTE Units**: Count of all students who successfully completed nine or more Career Technical Education (CTE) units within the same district based on three-year average data. CTE courses are SAM A, B, C courses or all courses with a CTE TOP Code. [ECS 84750.4(f)(G). Data Source: Data Source: CCCCO MIS *Special Data Run* (August)]
- **Regional Living Wage**: Count of all students who obtained a regional living wage within one year of community college completion based on three-year average data. The primary county is determined through an examination of county to district overlap. The measure includes all students who exited the system in the prior prior year and did not transfer to a four-year institution who earned a living wage in the prior year. A student's reported wage is compared to the living wage for a single adult for the district's primary county in the prior year. Funding is based on a three-year average. [ECS 84750.4(f)(1)(H)]. Data Source: CCCCO MIS *Special Data Run; Insight Center for Community Economic Development Self-Sufficiency Tool* (August)

# STUDENT-CENTERED FUNDING FORMULA

2019-20 Student Success Allocation (10%)			
Outcome Measures 3-Year Average PY, PPY, PPPY	All Students 3-Year Average PY, PPY, PPPY	Pell Grant Premium 3-Year Average PY, PPY, PPPY	Promise Grant Premium 3-Year Average PY, PPY, PPPY
Associate Degrees for Transfer	\$1,817	\$688	\$458
Associate Degrees	\$1,363	\$516	\$344
Baccalaureate Degrees	\$1,363	\$516	\$344
Credit Certificates (16+ units)	\$909	\$344	\$229
Completion of Transfer-level Math and English within first academic year of enrollment	\$909	\$344	\$229
Transfer to 4-year university and completed 12+ units year prior to transfer	\$682	\$258	\$172
Completion of 9+ CTE units	\$454	\$172	\$115
Attainment of Regional Living Wage	\$454	\$172	\$115

\*PY = Prior Year    PPY = Prior Prior Year    PPPY = Prior Prior Prior Year

For 2019-20, PY = 2018-19, PPY = 2017-18, PPPY = 2016-17

## Equity Component

The Chancellor's Office recommended measures based on their adherence to the *Vision* and the Guided Pathways framework. The district is provided additional funds for outcomes by students who received the following:

- **California College Promise Grant** : Outcomes for all students who received a fee waiver pursuant to Section 76300. [ECS 84750.4(f)(2)(B)]. Data Source: CCCCO MIS *Special Data Run*
- **Federal Pell Grant Program Grant**: Outcomes for all students who received financial aid under the Federal Pell Grant Program. ECS 84750.4(f)(2)(B)]. Data Source: CCCCO MIS *Special Data*

## SCFF HOLD HARMLESS STABILITY PROVISIONS

The statute provides a four-year transition, such that funds would be allocated generally based on a 70-20-10 split across the three components of the Student-Centered Funding Formula. In all years, the formula includes a “stability” provision that delays any decreases in revenues by one year.

**Hold Harmless Provision:** The 2017-18 Total Computational Revenue (TCR) is adjusted for each year through 2021-22.

*Reference: CCCCCO Budget Workshop, 7/22/19*

In any given year, Palomar Community College District’s funding under the SCFF would be the highest of the amounts included in the lines below:

Line	Statutory Reference: Education Code	2018-19	2019-20	2020-21	2021-22
1	ECS 84750.4(b), 84750.4(c), 84750.4(d), 84750.4(e), & 84750.4(f)	SCFF Calculation	SCFF Calculation	SCFF Calculation	SCFF Calculation
2	ECS 84750.4(g)(1)	2017-18 Total Computational Revenue (TCR)	2017-18 Total Computational Revenue (TCR)		
3	ECS 84750.4(g)(2)	N/A	N/A	2017-18 Credit, Noncredit, and CDCP Noncredit Rates, multiplied by 2020-21 FTES, with basic allocation	2017-18 Credit, Noncredit, and CDCP Noncredit Rates, multiplied by 2021-22 FTES, with basic allocation
4	ECS 84750.4(g)(4)	N/A	Greater of lines 1 or 2 as calculated in 2018-19	Greater of lines 1 or 2 as calculated in 2019-20	Greater of lines 1 or 3 as calculated in 2020-21
5	ECS 84750.4(h)	2017-18 Total Computational Revenue (TCR), Adjusted by 2018-19 COLA	<b>2017-18 Total Computational Revenue (TCR), Adjusted by 2018-19 and 2019-20 COLAs</b>	2017-18 Total Computational Revenue (TCR), Adjusted by 2018-19, 2019-20, and 2020-21 COLAs	2017-18 Total Computational Revenue (TCR), Adjusted by 2018-19, 2019-20, 2020-21, and 2021-22 COLAs

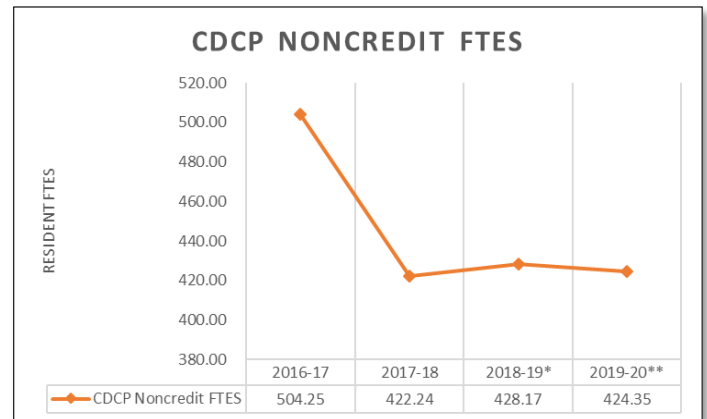
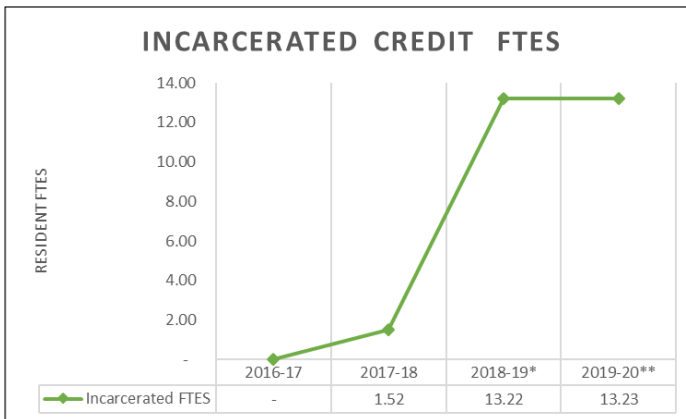
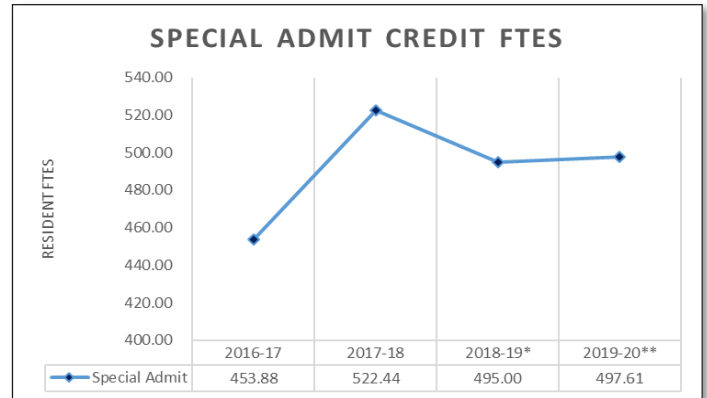
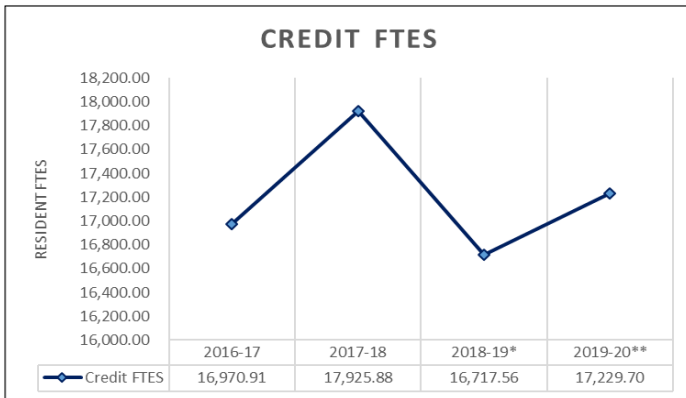
The California Community Colleges Chancellor’s Office has been providing simulations and guidance, including responses to frequently asked questions, as districts transition to the new Student-Centered Funding Formula. SCFF information, including statutory language, is available at:

<http://extranet.cccco.edu/Divisions/FinanceFacilities/StudentCenteredFundingFormula.aspx>

# DATA USED TO BUILD THE NEW FUNDING FORMULA

## Base Allocation Data

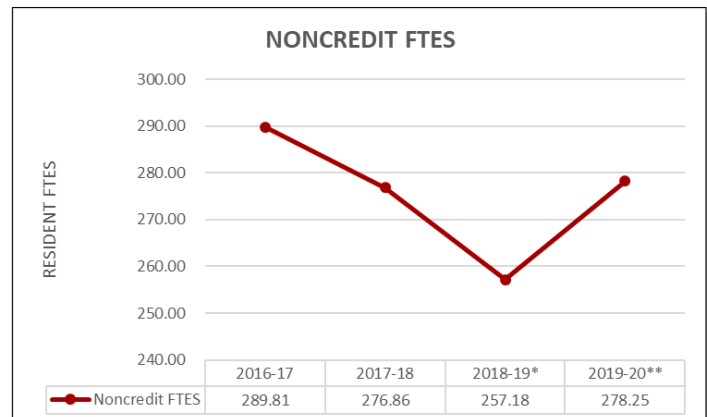
For the 2019-20 Adopted Budget, the SCFF Calculation assumes the same FTES totals as reported on the 2018-19 Second Principal Apportionment (P2) plus the FTES **Growth** factor of 0.50% provided by the Chancellor's Office. The 2018-19 P2 SCFF Simulation calculates funding for the **Credit FTES** based on the average of the 2016-17 Actual FTES, 2017-18 Recalculated Reported FTES, and the 2018-19 Projected FTES totals on the P2 Report. To this amount, the FTES Growth FTES is added. **Special Admit FTES**, **Incarcerated FTES**, **CDCP FTES**, and **Noncredit FTES** are funded based on the prior year data. **Stability** provisions apply only to CDCP FTES and Noncredit FTES funding calculations. On **Restoration**, the SCFF retains the use of three-year restoration mechanism when calculating FTES workload. The final value of the Base FTES Allocation is sum of the 3-year average used for Credit FTES, Special Admit FTES, Incarcerated Credit FTES, CDCP FTES, and Noncredit FTES.



## Per FTES Funding Rates

FY 2019-20

Credit	3,849
Special Admit	5,635
Incarcerated	5,635
CDCP	5,635
Noncredit	3,457



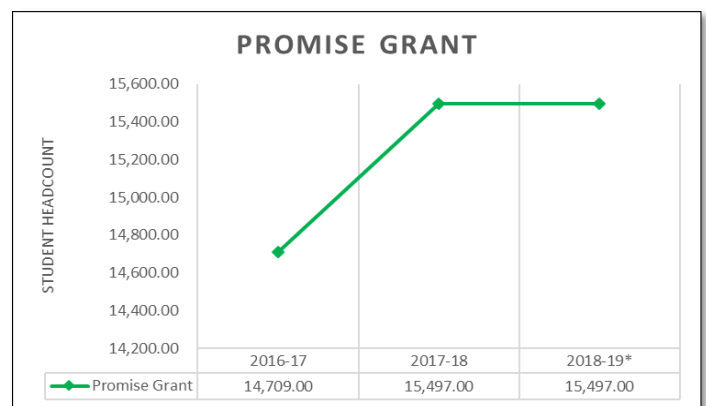
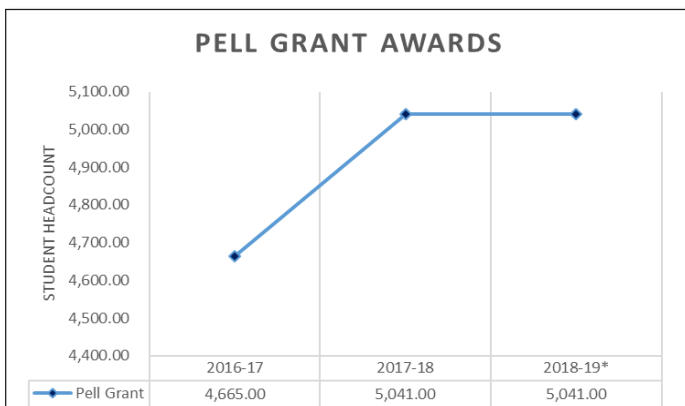
Data Source: CCFS-320 Annual Attendance Reports. FY 2016-17 through FY 2017-18 are Actual FTES. \*FY 2018-19 is based on the P2 Second Principal Apportionment Report. \*\*FY 2019-20 is based on Projected Target FTES. Approximately 1,106 FTES were shifted into 2017-18 to maximize the Minimum Revenue through the end of Hold Harmless period, 2021-22.



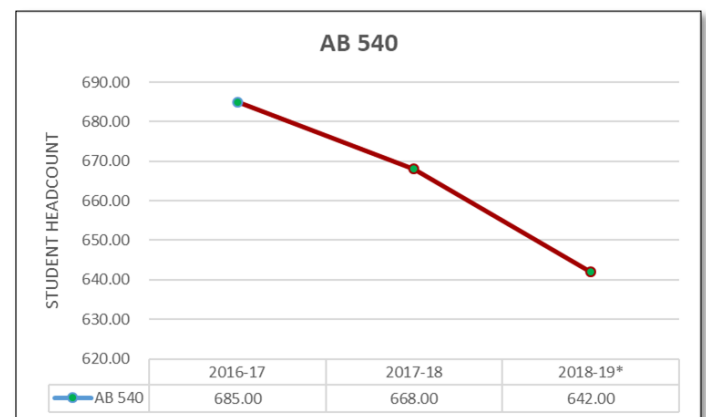
# DATA USED TO BUILD THE NEW FUNDING FORMULA

## Supplemental Allocation Data

The SCFF was designed so that about 20 percent of the funds spent on the formula will be allocated in the Supplemental Allocation. That total amount was divided by an estimate of the number of Pell Grant recipients, College Promise Grant recipients, and AB 540 students likely to be funded. That calculation determined the per-count rate. For 2018-19, Pell Grant recipients, College Promise Grant recipients, and AB540 students were funded at the rate of \$919 per student. In 2019-20 and future years, the rate will be adjusted by changes in COLA. These metrics are funded based on the number of actual awards in the prior year, not for students just being qualified to receive those awards. If a student falls in more than one of the categories, the district will receive funding for the student multiple times. For the 2019-20 Adopted Budget, the same headcount data from the 2018-19 Second Principal Apportionment Report is used for the SCFF Calculation.



Funding Rates Per Count FY 2019-20	
Pell Grant	949
California Promise Grant	949
AB 540	949



Data Source: The data source for Supplemental Allocation Pell Grant and Promise Grant counts for 2016-17 and 2017-18 is the Chancellor's Office Management Information System (MIS) Data Mart.

\*The 2018-19 data is projected based on prior year actuals.

The AB 540 Counts are from the CCFS 320 Attendance Reports.

# DATA USED TO BUILD THE NEW FUNDING FORMULA

## Student Success Allocation Data

The data used for the Student Success Allocation are the counts of outcomes related to the ***Vision for Success***, with “premiums” for low-income students. For 2019-20 the SCFF Calculations assume the same count of all students as reported on the 2018-19 Second Principal Apportionment Report. The Chancellor’s Office receives annual data pertaining to these outcome measures in the fall. Apportionments will be recalculated several times during the year as information becomes available.

The Student Success Allocation Calculation is based on the three-year average of each of the measures. For 2018-19, the years are 2016-17 PPPY (Prior Prior Prior Year), 2017-18 PPY (Prior Prior Year), and 2018-19 PY (Prior Year). For the Successful Transfer to Four-Year University metric, the measure considers the number of students who transferred to a four year university and completed at least 12 units in the year prior to transfer. For the Regional Living Wage metric, the Chancellor’s Office uses the Insight for Community Economic Development Self-Sufficiency Tool.

For the Equity component, the premiums consider all students who ever received Pell Grant and a California Promise Grant (or previously, a Board of Governors fee waiver) at any district. Calculation uses system-wide data, available from the Chancellor’s Office from 1992 to present. Most data are derived from the Chancellor’s Office Management Information Systems Data Mart. Certain metrics require special data run by the Chancellor’s Office that currently cannot be replicated by districts. For the 2019-20 SCFF calculation, the 2018-19 data is not available from the Chancellor’s Office at this time.

Student Success Allocations Outcome Measures	All Students		Promise Grant Premium		Pell Grant Premium	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Associate Degrees for Transfer	312	438	217	284	133	184
Associate Degrees	1,606	1,620	1,088	1,078	692	688
Baccalaureate Degrees	-	-	-	-	-	-
Credit Certificates (16+ units)	1,635	1,641	943	968	588	601
Transfer-level Math and English	225	367	90	196	54	124
Transfer to 4-year university	2,684	1,736	1,356	918	667	474
Completion of 9+ CTE units	3,377	3,432	1,638	1,735	909	971
Attainment of Regional Living Wage	2,165	2,410	853	953	340	396

# APPORTIONMENT CALCULATION UNDER THE STUDENT-CENTERED FUNDING FORMULA

Palomar Community College District FY 2019-20 Adopted Budget Estimated Apportionment Revenue Under the Student Centered Funding Formula					
Estimated Base Allocation					
	A	B	C	D	E= B*C*D
District Type/FTES Allocation	Target	Funded	% Applicable	Funding Rate	Base Allocation
Basic Allocation - Single College District	1	10k < FTES > 20K	100%	\$ 5,393,976	\$ 5,393,976
State Approved Center - Escondido	1	> 1,000 FTES	100%	\$ 1,348,494	\$ 1,348,494
3-Year Average Credit FTES	17,229.70	17,290.89	100%	\$ 3,849	66,552,648
Special Admit Credit FTES	495.00	497.61	100%	\$ 5,635	2,804,032
Incarcerated Credit FTES	13.23	13.23	100%	\$ 5,635	74,551
Non-Credit FTES	278.25	278.25	100%	\$ 3,456	961,632
CDCP FTES	424.35	424.35	100%	\$ 5,635	2,391,212
<b>Total FTES</b>	<b>18,440.53</b>	<b>18,504.33</b>			
<b>Total Funding From Base Allocation:</b>				<b>\$</b>	<b>79,526,546</b>
Estimated Supplemental Allocation					
	A	B	C= A* B		
	2017-18	2019-20	2019-20		
	Headcount	Rate	Revenue		
Pell Grant Recipients	5,041	\$ 949	\$ 4,783,909		
AB540 Waiver Recipients	668	\$ 949	\$ 633,932		
California Promise Grant Recipients	14,536	\$ 949	\$ 13,794,664		
<b>Total Funding From Supplemental Allocation:</b>				<b>\$</b>	<b>19,212,505</b>
Estimated Student Success Allocation					
PPY = 2017-18	A	B	C= A* B		
	2017-18	2019-20	2019-20		
Award Type	Headcount	Rate	Revenue		
Associate Degree	1,620	1,363	\$ 2,208,060		
Associate Degree for Transfer	438	1,817	\$ 795,846		
Credit Certificates (18 or more units)	1,641	909	\$ 1,491,669		
Completion of 9 CTE units	3,432	454	\$ 1,558,128		
Transfer to 4-year institution	1,736	682	\$ 1,183,952		
Transfer Level Math and English	367	909	\$ 333,603		
Attainment of Regional Living Wage	2,410	454	\$ 1,094,140		
<b>Total</b>	<b>11,644</b>		<b>\$ 8,665,398</b>		
Equity Bump	2017-18	2017-18	2019-20		
	Pell Headcount	Pell Rate	CA Promise Rate	Revenue	
Associate Degree	688	\$ 516	1,078	\$ 344.00	\$ 725,840
Associate Degree for Transfer	184	\$ 688	284	\$ 458.00	\$ 256,664
Credit Certificates (18 or more units)	601	\$ 344	968	\$ 229.00	\$ 428,416
Completion of 9 CTE units	971	\$ 172	1,735	\$ 115.00	\$ 366,537
Transfer to 4-year institution	474	\$ 258	918	\$ 172.00	\$ 280,188
Transfer Level Math and English	124	\$ 344	196	\$ 229.00	\$ 87,540
Attainment of Regional Living Wage	396	\$ 172	953	\$ 115.00	\$ 177,707
<b>Total</b>	<b>3,438</b>		<b>6,132</b>		<b>\$ 2,322,892</b>
<b>Total Funding From Student Success Allocation:</b>				<b>\$</b>	<b>10,988,290</b>
<b>STUDENT CENTERED FUNDING FORMULA (SCFF) Calculated Revenue FY 2019-20</b>				<b>\$</b>	<b>109,727,342</b>
<b>Hold Harmless Temporary Revenue</b>				<b>\$</b>	<b>5,397,343</b>
<b>TOTAL COMPUTATIONAL REVENUE (TCR) FY 2017-18 + 2.71% + 3.26%</b>				<b>\$</b>	<b>115,124,684</b>
<b>FY 2018-19 P2 TCR</b>				<b>\$</b>	<b>111,490,107</b>
<b>FY 2019-20 COLA 3.26%</b>				<b>\$</b>	<b>3,634,577</b>
<b>FY 2019-20 ADVANCE TOTAL REVENUE</b>				<b>\$</b>	<b>115,124,684</b>

# GENERAL FUND UNRESTRICTED

## Fund 11 General Fund Unrestricted—2018-19 Actuals v. 2019-20 Budget

	2018-19		2019-20		Net Change	% Change
	Unaudited Actuals		Adopted Budget			
Unrestricted Fund Revenues						
A. Total Computational Revenue						
State General Apportionment	4,700,389		1,950,319			
Property Taxes	81,240,913		87,214,476			
Education Protection Account	17,158,786		17,491,033			
Enrollment Fee	8,390,019		8,468,856			
Total Computational Revenue	111,490,107	79%	115,124,684	81%	3,634,577	3.26%
B. Current Revenues						
CalSTRS & CalPERS State On-Behalf Payments	8,046,431		8,046,431			
Other State Revenues	8,065,917		7,465,602		(600,315)	
Other Local Revenues	6,370,351		7,013,657		643,306	
Other Financing Sources: Intra-fund Transfers In	1,788,968		28,000		(1,760,968)	
Current Revenues	24,271,667	17%	22,553,690	16%	(1,717,977)	-7.08%
C. Other Financing Sources: Interfund Transfers-In						
Interfund Transfers - In, From Fund 41 Capital Outlay	2,959,145		-		(2,959,145)	
Interfund Transfers - In, From Fund 69 OPEB	2,000,000		5,000,000		3,000,000	
Inter-fund Transfers In	4,959,145	4%	5,000,000	4%	40,855	0.82%
Total Unrestricted Fund Revenues (A + B + C)	140,720,919	100%	142,678,374	100%	1,957,455	1.39%
Unrestricted Fund Expenditures						
D. Current Expenditures						
1000 Academic Salaries	51,253,580	36%	56,082,970	38%	4,829,390	
2000 Classified Salaries	27,894,281	20%	30,225,442	20%	2,331,161	
3000 Employee Benefits	42,778,777	30%	46,483,526	31%	3,704,749	
4000 Supplies	1,016,723	1%	1,080,780	1%	64,057	
5000 Other Operating Expenses	11,358,288	8%	10,284,365	7%	(1,073,923)	
6000 Capital Outlay	33,072	0.02%	71,153	0.05%	38,081	
7000 Other Outgo: Intra-fund Transfers Out	4,127,439	3%	2,502,466	2%	669,153	
Current Expenditures	138,462,160	98%	146,730,702	98%	8,268,542	5.97%
E. Other Outgo: Interfund Transfers-Out						
Contributions to Fund 71 ASG	30,000		30,000		-	
Contributions to Fund 69 OPEB	3,448,760		2,666,531		(782,229)	
Interfund Transfers Out	3,478,760	2%	2,696,531	2%	(782,229)	-22.49%
Total Unrestricted Fund Expenditures (D + E)	141,940,920		149,427,233	100%	7,486,313	5.27%
F. Surplus (Deficit) In Fund Balance						
	(1,220,001)		(6,748,859)		(5,528,858)	

<b>2019-20 ADOPTED BUDGET FUND BALANCE</b>				
<b>Beginning Fund Balance, July 1</b>	<b>21,890,470</b>	<b>20,670,469</b>	<b>(1,220,001)</b>	<b>-5.57%</b>
<b>Projected Ending Fund Balance, June 30</b>	<b>20,670,469</b>	<b>13,921,610</b>	<b>(6,748,859)</b>	<b>-32.65%</b>
Total General Fund Unrestricted Budget	162,611,389	163,348,843		
Primary Reserve Ratio	14.6%	9.3%		
Net Operating Revenue Ratio	-0.9%	-4.7%		
Budgeted Annualized Target FTES	19,204	18,441		
Reported Factored FTES	17,911	TBD		



# GENERAL FUND UNRESTRICTED

## Fund 11 General Fund Unrestricted—Consolidated Fund Schedule

The chart below documents the General Fund Unrestricted (District Operating Fund) historical operating results for fiscal years 2013-14 through 2018-19 and 2019-20 as budgeted. This shows the changing revenue and expenditure picture and the impact on the District's Ending Fund Balance.

Revenues, Expenditures, and General Fund Balance	Audited Actuals					Unaudited Actuals	Adopted Budget
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Revenues</b>							
Federal	-	-	-	-	-	-	-
State	34,451,365	34,231,596	38,668,365	27,307,905	33,460,735	38,431,524	35,453,385
Local	67,747,570	72,437,825	79,397,334	87,039,957	90,390,556	95,541,282	102,196,989
Other Sources	737,927	1,248,415	763,000	10,367,225	2,293,599	6,748,113	5,028,000
<b>Total Revenues</b>	<b>102,936,862</b>	<b>107,917,836</b>	<b>118,828,699</b>	<b>124,715,087</b>	<b>126,144,890</b>	<b>140,720,919</b>	<b>142,678,374</b>
<b>Expenditures</b>							
Academic Salaries	45,436,547	45,803,251	44,629,218	47,760,159	49,191,472	51,253,580	56,082,970
Classified Salaries	22,474,073	23,303,344	21,985,290	25,331,097	25,282,119	27,894,281	30,225,442
Employee Benefits	24,120,911	23,883,303	28,103,351	31,931,964	34,465,275	42,778,777	46,483,526
Supplies & Materials	999,230	919,039	960,037	892,233	633,720	1,016,723	1,080,780
Other Operating Expenses	8,028,199	8,639,886	8,823,796	11,172,082	8,717,941	11,358,288	10,284,365
Capital Outlay	125,347	379,622	459,577	31,942	241,771	33,072	71,153
Other Outgo (net)	4,851,699	5,455,603	5,420,650	7,594,375	7,575,903	7,606,200	5,198,997
<b>Total Expenditures</b>	<b>106,036,007</b>	<b>108,384,048</b>	<b>110,381,918</b>	<b>124,713,851</b>	<b>126,108,201</b>	<b>141,940,920</b>	<b>149,427,233</b>
Change in Fund Balance (Deficit)	(3,099,145)	(466,212)	8,446,781	1,236	36,690	(1,220,001)	(6,748,859)
Prior Year Adjustment	-	3,323,562	-	-	-	-	-
Net Change in Fund Balance	(3,099,145)	2,857,350	8,446,781	1,236	36,690	(1,220,001)	(6,748,859)
Beginning Fund Balance	13,647,560	10,548,414	13,405,764	21,852,544	21,853,780	21,890,470	20,670,469
<b>Ending Fund Balance</b>	<b>10,548,415</b>	<b>13,405,764</b>	<b>21,852,545</b>	<b>21,853,780</b>	<b>21,890,470</b>	<b>20,670,469</b>	<b>13,921,610</b>
Ending Fund Balance as % of Expenditure	9.9%	12.4%	19.8%	17.5%	17.4%	14.6%	9.3%

The fiscal year 2019-20 Adopted Budget is a balanced budget as required by law, with the District's reserves playing a key role in balancing expenditures with revenues. Revenues are budgeted at the highest amount calculated based on temporary **Hold Harmless Provisions** provided by the new Student-Centered Funding Formula. Hold Harmless means no district will receive less funding than they received in 2017-18, and each will receive an increase to reflect a cost-of-living adjustment. The Minimum Revenue for 2019-20 is budgeted at \$115.1 million equal to the TCR in 2017-18 plus the 2.71% and 3.26% COLAs for 2018-19 and 2019-20 compounded. Hold Harmless funding is only guaranteed through 2021-22. The 2019-20 Adopted Budget has been developed to purposely use reserves to avoid extreme cuts to divisional operating budgets. With no increase in apportionment, true structural balance is not possible at this time. It is critical for the District to explore alternative revenue sources and implement cost reduction strategies to cover its ongoing expenses and mitigate the impact of a deficit to operations. In addition to addressing the fiscal challenges created by the State's new funding formula, Palomar CCD will need to work hard to restore the enrollment lost over the past few years. Despite this, the District will continue to align our budget with initiatives that support student learning and achievement and our strategic plans.

# GENERAL FUND UNRESTRICTED

## State Revenues

State revenues comprise State General Fund apportionments and other miscellaneous one-time revenues. State revenues are very sensitive to changes in the State and local economy. As local revenues increase, e.g. property tax revenues and student enrollment fees, State General Fund Apportionments are decreased, so that the total of all State and local revenue sources equal the **Total Computational Revenue** (TCR), the revenue limit calculated by the Chancellor's Office for apportionment purposes. Other State revenues are determined entirely based on financial and statistical information from the prior year, e.g. FTES-based revenue sources such as State lottery proceeds, Education Protection Account, and Mandated Costs. Any corrections due to recalculation of apportionments are made in February of the subsequent year and are recorded in the District's financial records when received or accrued when the information is known.

## Total Computation Revenue Trend and Reported FTES Historical Data

The information below is as reported by the District on the Apportionment Reports from fiscal years 2013-14 through 2019-20.

Fiscal Year	Total Computational Revenue	Revenue Shortfall	Available Revenue	Reported FTES	Funded FTES
2013-14	92,593,490	(420,160)	92,173,330	18,802	18,802
2014-15	97,394,671		97,394,671	19,630	19,630
2015-16	104,908,640		104,908,640	16,603	19,630
2016-17	99,115,825		99,115,825	18,219	18,129
2017-18	108,548,444		108,548,444	19,149	19,149
2018-19	111,490,107		111,490,107	17,911	18,412
<b>2019-20</b>	<b>115,124,684</b>		<b>115,124,684</b>	<b>18,441</b>	<b>18,504</b>

The Total Computational Revenues for fiscal years 2013-14 through 2017-18 are based on the Recalculation Apportionment Reports provided by the Chancellor's Office. Fiscal year 2018-19 is based on the P2 Second Principal Apportionment Report. Fiscal year 2019-20 is based on the Advance Revenue Sources provided by the Chancellor's Office, with the Base FTES adjusted to include a 0.50% FTES Growth factor.

The State calculates the Apportionment to the District and subtracts the following components:

- **Education Protection Account**—Proposition 30 funding
- **Local Property Taxes**— This is collected by the County, and the total collection is proportionally distributed to the taxing entities within the County
- **Student Enrollment Fees**-This is collected by the College upon student registration

The Chancellor's Office recalculates the Total Computational Revenue multiple times during the year and retroactively for each fiscal year. This causes difficulty in planning, in accurately building the budget, and in calculating the ending fund balances and reserves. Although the State sometimes provide funding to backfill estimated property taxes or student enrollment fees shortfalls, the District funding remains at the mercy of revenue projections and collections. If the property taxes or student enrollment fees do not materialize as projected, then a deficit is applied to the apportionment corresponding to the shortfall.

# GENERAL FUND UNRESTRICTED

## Local Revenues

Property taxes within the District's jurisdiction represent the largest portion of District's revenues. The property taxes are affected by economic trends, including changes in interest rates, changes in ownership, new construction reassessments, and the annual inflation adjustment. Over the years, the District has experienced a steady increase in assessed valuation growth. For the upcoming 2019-20 assessment year, the District has experienced an 5.2% increase in assessed valuation growth. The local assessed valuation of all properties within the District's jurisdiction increased from \$121,300,684,419 in 2018-19 to \$127,527,343,147 in 2019-20.

Other local sources include non-resident tuition, contract services, interest earnings, and other small sources of revenue. In analyzing this category, the District has seen reasonable growth in some of the revenue sources, e.g. non-resident tuition revenues have increased due to fee increases, while some local revenues have held constant. In preparing the 2019-20 Budget, the amount projected for property taxes is based on the 2019-20 Advance Apportionment Report from the Chancellor's Office.

## Other Sources

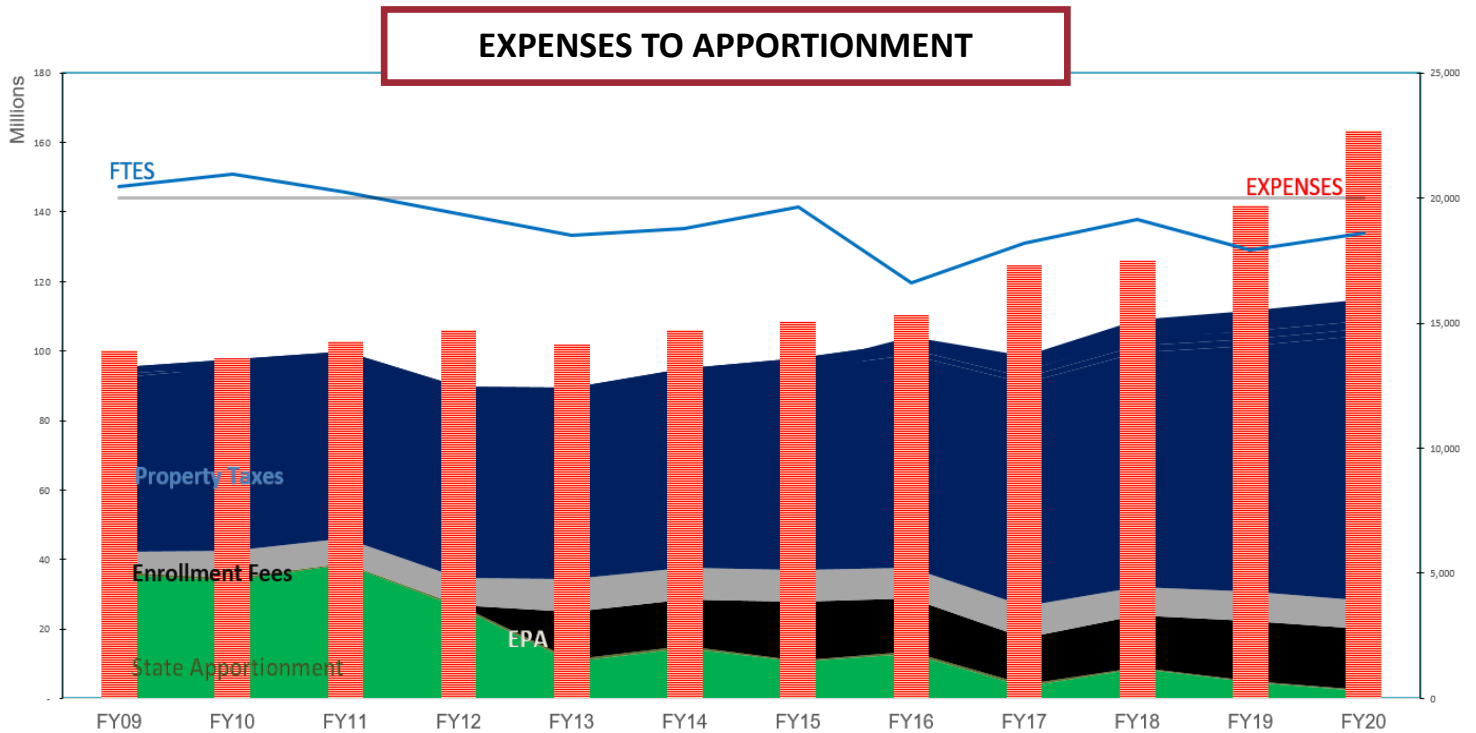
Other sources include Intra-fund and Inter-fund Transfers. These can reflect any number of transfers into the General Fund, and thus are affected by different factors. Intra-fund Transfers-In result from a series of one-time moves to offset Intra-fund Transfers-out within Fund 11 Unrestricted and to support certain Restricted programs. Inter-fund Transfers-In are one-time transfers from other funds to help with General Fund Unrestricted expenses. For 2019-20, it will be necessary to transfer \$5 million from Fund 69 OPEB reserves to fund 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.

## Expenditures

On average, Salaries and Benefits represent about 86%-89% of District's General Fund expenditures. In fiscal year 2014-15, the District entered into a PARS Supplemental Early Retirement Plan (SERP) for employees who retired as of June 30, 2015. This resulted in a temporary decrease in salary expenditures in 2015-16; however, Salaries and Benefits have steadily increased since 2016-17 as the District replaced vacated SERP positions. Aside from changes in staffing levels, increases in expenditures can be attributed to the annual step and column movement for all collective bargaining groups, implementation of negotiated reclassification processes and other labor agreements, impact of class scheduling or FTEF allocation to achieve FTES targets, low classroom efficiency rates, increases in overload salaries, mandated increases in STRS and PERS contribution rates, increases in health and welfare costs, staffing for the new Fallbrook and Rancho Bernardo Centers, and obligations to fund the Retiree Benefits Fund for active and retired employees. The Adopted Budget incorporates the Cost-of-Living Allowances (COLA) that are passed through to eligible employees at the statutory rate of 3.26%. All Salaries and Benefits included in the Adopted Budget are for those positions that have been Board-approved. Part-time faculty, overload, and other special assignments are budgeted at the same level as 2018-19. Any pending position reclassifications are not included in the Adopted Budget as of September 10, 2019.

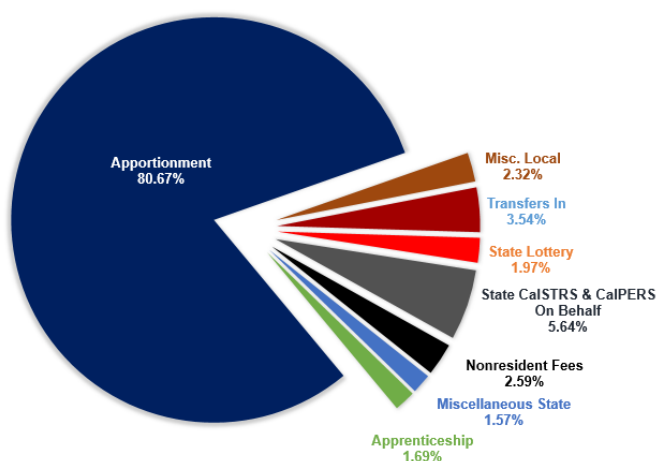
Employee Benefit costs are affected by various factors, including health care costs, pensions and changes in accounting standards. Recently, health care costs have significantly outpaced inflation. In fiscal year 2015-16, the District implemented GASB Statement Nos. 67 and 68 related to pension reporting. The District also began recording "On-Behalf Contributions" by the State to CalSTRS for District employees, resulting in an increase in recorded revenue and associated expense.

# GENERAL FUND UNRESTRICTED

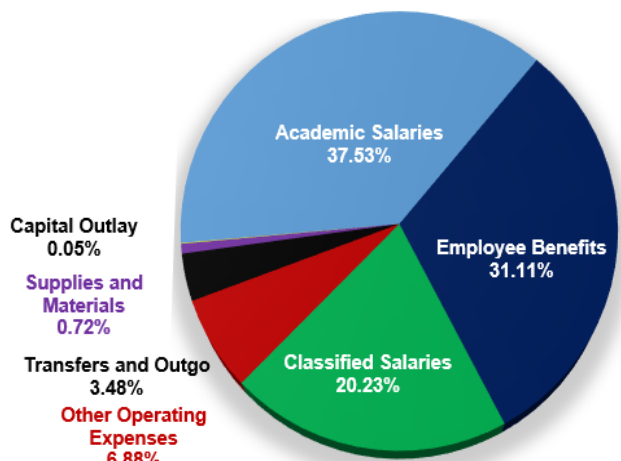


The charts below show the Fund 11 General Fund Unrestricted Revenues and Expenditures for 2019-20. Revenues are classified by source and expenditures are categorized by major object of expenditure, i.e. Academic Salaries, Classified Salaries, Benefits, Supplies and Materials, Other Operating Expenses, Capital Outlay, and Other Outgo. The State General Fund Apportionment accounts for 80.7% of revenues projected. About 88.9% of the General Fund Unrestricted Budget is allocated towards salaries and benefits.

**FY 2019-20 FUND 11 GENERAL UNRESTRICTED REVENUES \$142.7M**  
**80.7% APPORTIONMENT REVENUE**



**FY 2019-20 FUND 11 GENERAL UNRESTRICTED EXPENDITURES \$149.4**  
**88.9% SALARIES AND BENEFITS**





## GENERAL FUND UNRESTRICTED

### Fund 11—FY 2019-20 Revenue Assumptions

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

FACTOR	REVENUE ASSUMPTIONS
2019-20 Apportionment Total Computational Revenue	This Budget uses the District's TCR as calculated on the 2019-20 Advance General Apportionment using the 2017-18 Total Computational Revenue (TCR) amount plus the 2.71% COLA in 2018-19 and 3.26% in 2019-20. Minimum Revenue for 2019-20 is calculated at \$115,124,684
Target FTES	This Budget assumes class offerings to achieve 18,441 FTES to achieve the Funded FTES level of 18,504. Prior year funded FTES was 18,412. Growth Factor for Palomar CCD is 0.50% or 92 FTES
2017-18 Total Computational Revenue	District is in Hold Harmless Status using the Factored FTES of 19,102 reported on the 2017-18 Annual Attendance Report; 2017-18 TCR was re-calculated at \$108,548,444; COLA is applied to this amount each year
Enrollment Fees	No change to the \$46 enrollment fee per unit; Projections are based on the 2019-20 Advance Apportionment Estimate of \$8,468,856
Property Taxes	Based on 2019-20 Advance Apportionment Estimate of \$87,214,856
Education Protection Account	Based on the 2019-20 Advance Apportionment Estimate of \$17,491,033
Non-Resident Tuition	Non-resident tuition for 2019-20 was approved by the Governing Board in January 2019 at \$265/unit consistent with the Statewide average rate for Nonresident tuition; Projected at \$3,700,000 based on prior year actuals
Apprenticeship	Based on the 2019-20 Advance Apportionment Estimate of \$2,412,012. This revenue is considered part of core operational budget.
State Lottery per FTES	The California State Lottery Commission (CSLC) is predicting sales of \$7.295 billion for 2019-20. Based on these, Lottery revenues are estimated at \$153 per FTES in unrestricted lottery revenues and \$54 per FTES in Proposition 20 (Restricted); Unrestricted Lotto estimated at \$2,817,036
Mandated Block Grant	\$30.16 per FTES; Based on 2019-20 Advance Apportionment Estimate of \$555,010
Contract Services	Based on contractual agreement with Follett, projected at \$500,000
EEO Multiple Method Allocation	Based on the 2019-20 Advance Apportionment projected at \$45,000
Interest from the County Treasury	The interest budget has been increased over last year to reflect a slight increase in Cash balance; Based on prior year actual
BOG Fee Waivers Admin Indirect Cost	Based on the 2019-20 Advance Apportionment Report Estimate of \$204,949 Based on historical trends
Inter-fund Transfer In	Transfer of \$5 million from Fund 69 Reserve to balance the operating fund
Other Local Revenues	Based on historical trends and department budget submittals

# GENERAL FUND UNRESTRICTED

## Fund 11—FY 2018-19 Expenditure Assumptions

In accordance with the Resource Allocation Model (RAM), budget development for 2018-19 continues to be tied to the Master and Strategic Planning process. The District expenditures are categorized based on the CCC Budget and Accounting Manual:

FACTOR	EXPENDITURE ASSUMPTIONS
<b>NON-DISCRETIONARY BUDGETS</b>	Non-discretionary—Salary and Benefits and other institutional obligations such as utilities, insurance, legal expenses are administered by the Vice President for Finance and Administrative Services (FAS) or designee to ensure the integrity and ability of the District to honor commitments under these categories. Budget and expenditure transfers in these categories are administered only by FAS.
Salaries and statutory fringe benefits	<p>Non-discretionary—Salaries and Benefits are accounted for in object codes 1000s, 2000's (except for 2300's and 2400's), and 3000's. Personnel costs include faculty, administrators, and classified employees and their related benefit costs. Benefits include health and welfare, statutory benefits, retirement benefits (OPEB) for current employees, step/column movements, and other negotiated labor agreements. Pension increases have been included in the budget.</p> <ul style="list-style-type: none"> <li>• Average Health and Welfare Cost per covered employee: \$39K for PPO and \$29K for Kaiser. Rates vary by plan and number of dependents. Medical premiums increased an average of 3.1% from prior year</li> <li>• CalSTRS Employer Rate: 17.1%, increased by 0.82% from 2018-19</li> <li>• CalPERS Rate: 19.71%, increased by 1.648% from 2018-19</li> <li>• OPEB Active Employee Costs: \$4,676 per contract employee</li> </ul>
Other Reserves	Vacant classified positions are no longer budgeted for an entire year. Only currently filled positions and approved open recruitments are included in the budget. When a position becomes vacant, the remaining budgeted salary for that position is transferred to Other Reserves account that is utilized to fill positions according to a prioritization list.
Governing Board Reserve	The "Reserve" as defined in BP 6250 is intended to protect the District against economic uncertainties. This reserve is budgeted at 7% of revenue or \$9.5M
Institutional Costs	Institutional costs accounted for in department code 7000s were identified and budgeted, primarily consisting of utility costs, SERP payments, maintenance agreements, insurance (student accident, athletics, property, liability, workers comp), retiree health benefits, legal and audit fees, credit card fees, banking services, institutional memberships, part-time faculty health benefits, software licensing agreements, security monitoring services, Governing Board election costs, and Intra- and Inter-fund transfers as listed below.
Intra-fund Transfers-Out	<p>\$2,228,345 for Campus Police/Parking Services            \$ 237,521 for Wellness Center            \$ 3,600 for Work Study Benefits            \$ 28,000 for Co-curricular Activities            \$ 5,000 for Articulation            \$2,502,466 Total Intra-Fund Transfers Out</p>
Inter-fund Transfers-Out	<p>\$ 2,666,531 for OPEB Retired Employee Benefits (to Fund 69)            \$ 30,000 for the Associated Students Government (to Fund 71)            \$ 2.696,531 Total Inter-Fund Transfers Out</p>
<b>DISCRETIONARY BUDGETS</b>	Major expenditure classifications categorized as discretionary include temporary personnel, supplies, travel, other operating, and capital outlay. Budgets for 2019-20 expenses are budgeted at the 2019-20 Tentative Budget and any subsequent transfers submitted by Vice Presidents within their Division.

# GENERAL FUND UNRESTRICTED

## Summary of the 2019-20 Adopted Budget - General Fund Unrestricted

Beginning Fund Balance as of July 1, 2019	20,670,469
Projected Revenues, Including Transfers In	142,678,374
<b>Total Revenue Budget</b>	<b>163,348,843</b>

Projected Expenditures, Including Transfers Out	149,427,233
Projected Ending Fund Balance as of June 30, 2020	13,921,610
<b>Total Expenditure Budget</b>	<b>163,348,843</b>

Summary of Operations	
Beginning Fund Balance as of July 1, 2019	20,670,469
Net Operating Result (Deficit) for the Current Year	(6,748,859)
<b>Projected Ending Fund Balance as of June 30, 2020</b>	<b>13,921,610</b>

Primary Reserve Ratio 9.3%

## Fiscal Stewardship

The 2019-20 *Fiscal Stewardship* theme centers on identifying opportunities and implementing practices to support cost-saving measures, tighten controls on expenditures, and maximize revenues. The District is in a period of tremendous uncertainty and change. The new Student Centered Funding Formula has negative budget implications for Palomar. We will be facing significant funding cuts once the hold harmless funding is no longer available in 2022-23.

To overcome our fiscal challenge and balance our annual budget, we have dedicated this year to focus on the following areas:

- Maximize the Student-Centered Funding Formula by improving the performance metrics identified in the state's *Vision for Success* goals
- Institute strategies to increase revenues and align expenditures with our mission and strategic plan
- Review of budget development and transactional processing, financial reporting, and compliance, including enhancement of technology in budget development and administration
- Strengthen internal controls through analysis of technology resources and systems, operational processes, and policies and procedures in areas pertaining to finance, administrative services, enrollment management, human resources, and other areas of risk exposure

# GENERAL FUND UNRESTRICTED

## Multiyear Projections—Student-Centered Funding Formula (Assumes 0.50% FTES Growth Factor)

		2018-19 EST. SECOND PRINCIPAL P2				2019-20 ADOPTED BUDGET				2020-21 PROJECTIONS				2021-22 PROJECTIONS						
		2.71%				3.26%				3.00%				2.80%						
Base Allocation	Estimated COLA	College/Cente	Number	Rate	Total	College/Cente	Number	Rate	Total	College/Cente	Number	Rate	Total	College/Cente	Number	Rate	Total			
	Basic Allocation	FTES																		
		>20k	PC	1	6,529,605	6,529,605	PC	0	6,742,470	-	PC	0	6,742,470	-	PC	0	6,931,259	-		
	>10K<20K		0	5,223,684	-		1	5,393,976	5,393,976		1	5,555,795	5,555,795		1	5,711,358	5,711,358			
	Centers	ESC	1	1,305,921	1,305,921	ESC	1	1,348,494	1,348,494	ESC/FEC	2	1,388,949	2,777,898	ESC /FEC/ RBC	3	1,427,839	4,283,518			
	District Size				7,835,526				6,742,470				8,333,693				9,994,876			
	Credit FTES	3-Year Avg Credit	Reported	Funded	Rate	Total	Target FTES	Funded	Rate	Total	Target FTES	Funded	Rate	Total	Target FTES	Funded	Rate	Total		
			16,717.56	17,204.78	3,727	64,122,227	17,229.70	17,290.89	3,849	66,552,648	18,185.24	17,377.35	3,964	68,891,974	16,977.76	17,464.23	4,075	71,175,054		
		Special Admit	495.00	495.00	5,457	2,701,053	495.00	497.61	5,635	2,804,032	497.61	500.10	5,804	2,902,594	500.10	502.60	5,967	2,998,786		
		Incarcerated Credit	13.22	13.22	5,457	72,137	13.23	13.23	5,635	74,551	13.23	13.30	5,804	77,172	13.30	13.36	5,967	79,729		
	Subtotal		17,225.78	17,713.00		66,895,417	17,737.93	17,801.73		69,431,232	18,696.08	17,890.74		71,871,740	17,491.15	17,980.20		74,253,569		
	NonCredit FTES	CDCP	428.17	422.24	5,457	2,304,026	424.35	424.35	5,635	2,391,212	424.35	426.47	5,804	2,475,263	426.47	428.60	5,967	2,557,294		
		Non-Credit	257.18	276.86	3,347	926,787	278.25	278.25	3,456	961,632	278.25	279.64	3,560	995,433	279.64	281.04	3,659	1,028,422		
	Subtotal		685.35	699.10		3,230,813	702.60	702.60		3,352,844	702.60	706.11		3,470,697	706.11	709.64		3,585,716		
	FTES TOTAL		17,911.13	18,412.10		70,126,230	18,440.53	18,504.33		72,784,076	19,398.68	18,596.86		75,342,436	18,197.27	18,689.84		77,839,285		
Basic Allocation					77,961,756				79,526,546				83,676,129				87,834,161			
Supplemental Allocation	All Students	Pell Grant Recipients		5,041	919	4,632,679		5,041	949	4,783,909		5,041	977	4,927,426		5,041	1,005	5,065,394		
		AB540 Waiver		668	919	613,892		668	949	633,932		668	977	652,950		668	1,005	671,233		
		CA Promise		14,536	919	13,358,584		14,536	949	13,794,664		14,536	977	14,208,504		14,536	1,005	14,606,342		
	Supplemental		20,245		18,605,155		20,245		19,212,505		20,245		19,788,880		20,245		20,342,969			
Outcomes	Rate	Total	Outcomes	Rate	Total	Outcomes	Rate	Total	Outcomes	Rate	Total									
Student Success Allocation	All Students	Associate Degrees		1,620	1,320	2,138,400		1,620	1,363	2,208,060		1,620	1,404	2,274,302		1,620	1,443	2,337,982		
		Baccalaureate Degrees		-	1,320	-		-	1,363	-		-	1,404	-		-	1,443	-		
		Associate Degrees for Transfer		438	1,760	770,880		438	1,817	795,846		438	1,872	819,721		438	1,924	842,674		
		Credit Certificates		1,641	880	1,444,080		1,641	909	1,491,669		1,641	936	1,536,419		1,641	962	1,579,439		
		Nine or More CTE Units		3,432	440	1,510,080		3,432	454	1,558,128		3,432	468	1,604,872		3,432	481	1,649,808		
		Transfer to 4-Yr University		1,736	660	1,145,760		1,736	682	1,183,952		1,736	702	1,219,471		1,736	722	1,253,616		
		Transfer Level Math and English		367	880	322,960		367	909	333,603		367	936	343,611		367	962	353,232		
		Achieved Regional Living Wage		2,410	440	1,060,400		2,410	454	1,094,140		2,410	468	1,126,964		2,410	481	1,158,519		
		Subtotal		11,644		8,392,560		11,644		8,665,398		11,644		8,925,360		11,644		9,175,270		
	Equity: Pell Grant Recipients	Associate Degrees		688	500	343,656		688	516	355,008		688	531	365,658		688	546	375,897		
		Baccalaureate Degrees		0	0	-		0	516	-		0	531	-		0	546	-		
		Associate Degrees for Transfer		184	666	122,544		184	688	126,592		184	709	130,390		184	728	134,041		
		Credit Certificates		601	333	200,133		601	344	206,744		601	354	212,946		601	364	218,909		
		Nine or More CTE Units		971	167	161,672		971	172	167,012		971	177	172,022		971	182	176,839		
		Transfer to 4-Yr University		474	250	118,416		474	258	122,292		474	266	122,292		474	273	122,292		
		Transfer Level Math and English		124	333	41,292		124	344	42,656		124	354	43,936		124	364	45,166		
		Achieved Regional Living Wage		396	167	65,934		396	172	68,112		396	177	70,155		396	182	72,120		
		Subtotal		3,438		1,053,647		3,438		1,088,416		3,720		1,196,007		3,720		1,229,495		
	Equity: California Promise Grant Recipients	Associate Degrees		1,078	333	358,974		1,078	344	370,832		1,078	354	381,957		1,078	364	392,652		
		Baccalaureate Degrees		-	333	-		-	344	-		-	354	-		-	364	-		
		Associate Degrees for Transfer		284	444	126,096		284	458	130,072		284	472	133,974		284	485	137,725		
		Credit Certificates		968	222	214,896		968	229	221,672		968	236	228,322		968	242	234,715		
		Nine or More CTE Units		1,735	111	192,585		1,735	115	199,525		1,735	118	205,511		1,735	122	211,265		
		Transfer to 4-Yr University		918	166	152,771		918	172	157,896		918	177	159,185		918	182	160,442		
		Transfer Level Math and English		196	222	43,512		196	229	44,884		196	236	46,231		196	242	47,525		
		Achieved Regional Living Wage		953	111	105,783		953	115	109,595		953	118	112,883		953	122	116,044		
		Subtotal		6,132		1,194,617		6,132		1,234,476		6,677		1,368,062		6,677		1,406,368		
	Total Success				10,640,824				10,988,290				11,489,430				11,811,134			
SCFF CALCULATED REVENUE					107,207,735	109,727,341					114,954,439					119,988,263				
HOLD HARMLESS TEMPORARY REVENUE					4,282,372	5,397,343					3,623,986					1,910,358				
2017-18 TCR + COLAs COMPOUNDED					111,490,107	115,124,684					118,578,425					121,898,621				

NOTE: This SCFF Simulation is based on the best information we have received from the Chancellor's Office. This calculation illustrates growth in funding given the following assumptions: 0.50% FTES Growth factor, two Education Centers funded in 2020-21 and three Education Centers in 2021-22. FTES Growth at the Education Centers would generate additional revenue and reduce the gap in funding in future years.



# GENERAL FUND UNRESTRICTED

## Multiyear Projections—Student-Centered Funding Formula (Assumes 0.50% FTES Growth Factor and 5% Promise Growth)

		2018-19 EST. SECOND PRINCIPAL P2				2019-20 ADOPTED BUDGET				2020-21 PROJECTIONS				2021-22 PROJECTIONS				
Base Allocation	Estimated COLA		2.71%				3.26%				3.00%				2.80%			
	Basic Allocation	FTES	College/Cente	Number	Rate	Total	College/Cente	Number	Rate	Total	College/Cente	Number	Rate	Total	College/Cente	Number	Rate	Total
		>20k	PC	1	6,529,605	6,529,605		0	6,742,470	-	PC	0	6,742,470	-	PC	0	6,931,259	-
	>10K<20K		0	5,223,684	-		1	5,393,976	5,393,976		1	5,555,795	5,555,795		1	5,711,358	5,711,358	
	Centers	ESC	1	1,305,921	1,305,921		1	1,348,494	1,348,494	ESC/FEC	2	1,388,949	2,777,898	ESC /FEC/ RBC	3	1,427,839	4,283,518	
	District Size		7,835,526				6,742,470				8,333,693				9,994,876			
	Credit FTES	3-Year Avg Credit	Reported	Funded	Rate	Total	Target FTES	Funded	Rate	Total	Target FTES	Funded	Rate	Total	Target FTES	Funded	Rate	Total
		Special Admit	16,717.56	17,204.78	3,727	64,122,227	17,229.70	17,290.89	3,849	66,552,648	18,185.24	17,377.35	3,964	68,891,974	16,977.76	17,464.23	4,075	71,175,054
		Incarcerated Credit	495.00	495.00	5,457	2,701,053	495.00	497.61	5,635	2,804,032	497.61	500.10	5,804	2,902,594	500.10	502.60	5,967	2,998,786
	NonCredit FTES	CDP	13.22	13.22	5,457	72,137	13.23	13.23	5,635	74,551	13.23	13.30	5,804	77,172	13.30	13.36	5,967	79,729
Non-Credit		17,225.78	17,713.00		66,895,417	17,737.93	17,801.73		69,431,232	18,696.08	17,890.74		71,871,740	17,491.15	17,980.20		74,253,569	
Subtotal		428.17	422.24	5,457	2,304,026	424.35	424.35	5,635	2,391,212	424.35	426.47	5,804	2,475,263	426.47	428.60	5,967	2,557,294	
		257.18	276.86	3,347	926,787	278.25	278.25	3,456	961,632	278.25	279.64	3,560	995,433	279.64	281.04	3,659	1,028,422	
Subtotal		685.35	699.10		3,230,813	702.60	702.60		3,352,844	702.60	706.11		3,470,697	706.11	709.64		3,585,716	
FTES TOTAL		17,911.13	18,412.10		70,126,230	18,440.53	18,504.33		72,784,076	19,398.68	18,596.86		75,342,436	18,197.27	18,689.84		77,839,285	
						0.50%				0.50%				0.50%				
Basic Allocation		77,961,756				79,526,546				83,676,129				87,834,161				
Supplemental Allocation	All Students	Pell Grant Recipients	2017-18	Headcount	Rate	Total	-19* (2018 Pr	Headcount	Rate	Total	-19* (2018 Pr	Headcount	Rate	Total	-19* (2018 Pr	Headcount	Rate	Total
		AB540 Waiver		5,041	919	4,632,679		5,041	949	4,783,909		5,041	977	4,927,426		5,041	1,005	5,065,394
		CA Promise		668	919	613,892		668	949	633,932		668	977	652,950		668	1,005	671,233
	Supplemental		14,536	919	13,358,584	5%	15,263	949	14,484,397	5%	16,026	977	15,664,876	5%	16,827	1,005	16,908,667	
			20,245		18,605,155		20,972		19,902,238		21,735		21,245,252		22,536		22,645,293	
		Outcomes	Rate	Total	Outcomes	Rate	Total	Outcomes	Rate	Total	Outcomes	Rate	Total					
Student Success Allocation	All Students	Associate Degrees		1,620	1,320	2,138,400		1,620	1,363	2,208,060		1,620	1,404	2,274,302		1,620	1,443	2,337,982
		Baccalaureate Degrees		-	1,320	-		-	1,363	-		-	1,404	-		-	1,443	-
		Associate Degrees for Transfer Credit		438	1,760	770,880		438	1,817	795,846		438	1,872	819,721		438	1,924	842,674
		Certificates		1,641	880	1,444,080		1,641	909	1,491,669		1,641	936	1,536,419		1,641	962	1,579,439
		Nine or More CTE Units		3,432	440	1,510,080		3,432	454	1,558,128		3,432	468	1,604,872		3,432	481	1,649,808
		Transfer to 4-Yr University		1,736	660	1,145,760		1,736	682	1,183,952		1,736	702	1,219,471		1,736	722	1,253,616
		Transfer Level Math and English		367	880	322,960		367	909	333,603		367	936	343,611		367	962	353,232
		Achieved Regional Living Wage		2,410	440	1,060,400		2,410	454	1,094,140		2,410	468	1,126,964		2,410	481	1,158,519
		Subtotal		11,644		8,392,560		11,644		8,665,398		11,644		8,925,360		11,644		9,175,270
	Equity: Pell Grant Recipients	Associate Degrees		688	500	343,656		688	516	355,008		688	531	365,658		688	546	375,897
		Baccalaureate Degrees		0	0	-		0	516	-		0	531	-		0	546	-
		Associate Degrees for Transfer Credit		184	666	122,544		184	688	126,592		184	709	130,390		184	728	134,041
		Certificates		601	333	200,133		601	344	206,744		601	354	212,946		601	364	218,909
		Nine or More CTE Units		971	167	161,672		971	172	167,012		971	177	172,022		971	182	176,839
		Transfer to 4-Yr University		474	250	118,416		474	258	122,292		474	266	200,899		474	273	206,525
		Transfer Level Math and English		124	333	41,292		124	344	42,656		124	354	43,936		124	364	45,166
		Achieved Regional Living Wage		396	167	65,934		396	172	68,112		396	177	70,155		396	182	72,120
		Subtotal		3,438		1,053,647		3,438		1,088,416		3,720		1,196,007		3,720		1,229,495
	Equity: California Promise Grant Recipients	Associate Degrees		1,078	333	358,974		1,078	344	370,832		1,078	354	381,957		1,078	364	392,652
		Baccalaureate Degrees		-	333	-		-	344	-		-	354	-		-	364	-
		Associate Degrees for Transfer Credit		284	444	126,096		284	458	130,072		284	472	133,974		284	485	137,725
		Certificates		968	222	214,896		968	229	221,672		968	236	228,322		968	242	234,715
		Nine or More CTE Units		1,735	111	192,585		1,735	115	199,525		1,735	118	205,511		1,735	122	211,265
		Transfer to 4-Yr University		918	166	152,771		918	172	157,896		1,463	177	259,185		1,463	182	266,442
		Transfer Level Math and English		196	222	43,512		196	229	44,884		196	236	46,231		196	242	47,525
		Achieved Regional Living Wage		953	111	105,783		953	115	109,595		953	118	112,883		953	122	116,044
		Subtotal		6,132		1,194,617		6,132		1,234,476		6,677		1,368,062		6,677		1,406,368
	Total Success		10,640,824				10,988,290				11,489,430				11,811,134			
SCFF CALCULATED REVENUE		107,207,735				110,417,074				116,410,811				122,290,588				
HOLD HARMLESS TEMPORARY REVENUE		4,282,372				4,707,610				2,167,614								
2017-18 TCR + COLAs COMPOUNDED		111,490,107				115,124,684				118,578,425				121,898,621				
														Additional Revenue				
														391,967				

NOTE: This SCFF Simulation is based on the best information we have received from the Chancellor's Office. This calculation illustrates growth in funding given the following assumptions: 0.50% FTES Growth factor, two Education Centers funded in 2020-21, three Education Centers in 2021-22, and 5% growth in Promise headcounts each year. FTES Growth at the Education Centers and increase in Promise recipients would generate additional revenue and eliminate the gap in funding by 2021-22.

# GENERAL FUND UNRESTRICTED

## Fund 11 Multiyear Projections

Revenues, Expenditures, and General Fund Balance	Audited Actuals	Unaudited Actuals	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Revenues</b>						
Federal	-	-	-			
State	33,460,735	38,431,524	35,453,385	36,135,738	34,703,727	34,519,117
Local	90,390,556	95,541,282	102,196,989	104,968,376	109,720,583	114,716,598
Other Sources	2,293,599	6,748,113	5,028,000			
<b>Total Revenues</b>	<b>126,144,890</b>	<b>140,720,919</b>	<b>142,678,374</b>	<b>141,104,115</b>	<b>144,424,310</b>	<b>149,235,715</b>
<b>Expenditures</b>						
Academic Salaries	49,191,472	51,253,580	56,082,970	58,343,114	60,576,488	63,115,612
Classified Salaries	25,282,119	27,894,281	30,225,442	31,443,527	32,647,186	34,015,625
Employee Benefits	34,465,275	42,778,777	46,483,526	48,861,816	50,369,440	51,823,120
Supplies & Materials	633,720	1,016,723	1,080,780	1,114,716	1,148,381	1,184,325
Other Operating Expenses	8,717,941	11,358,288	10,284,365	10,607,294	10,927,634	11,269,669
Capital Outlay	241,771	33,072	71,153	-	-	-
Other Outgo (net)	7,575,903	7,606,200	5,198,997			
<b>Total Expenditures</b>	<b>126,108,201</b>	<b>141,940,920</b>	<b>149,427,233</b>	<b>150,370,468</b>	<b>155,669,129</b>	<b>161,408,352</b>
Change in Fund Balance (Deficit)	36,690	(1,220,001)	(6,748,859)	(9,266,353)	(11,244,819)	(12,172,636)
Prior Year Adjustment	-	-	-			
Net Change in Fund Balance	36,690	(1,220,001)	(6,748,859)	(9,266,353)	(11,244,819)	(12,172,636)
Beginning Fund Balance	21,853,780	21,890,470	20,670,469	13,921,610	4,655,257	(6,589,562)
<b>Ending Fund Balance</b>	<b>21,890,470</b>	<b>20,670,469</b>	<b>13,921,610</b>	<b>4,655,257</b>	<b>(6,589,562)</b>	<b>(18,762,198)</b>
Ending Fund Balance as % of Expenditure	17.4%	14.6%	9.3%	3.1%		

Budget Assumptions	2018-19	2019-20	2020-21	2021-22	2022-23
Total Computational Revenue	111,490,107	115,124,684	118,578,425	121,898,621	125,750,617
Cost-of-Living Allowance	2,941,663	3,634,577	3,453,741	3,320,196	3,851,996
Statutory COLA for Apportionments	2.71%	3.26%	3.00%	2.80%	3.16%
Interest 10-Year Treasuries	2.58%	2.35%	2.58%	2.60%	2.70%
Mandate Block Grant (per FTES)	\$ 29.21	\$ 30.16	\$ 31.07	\$ 31.94	\$ 32.95
CalPERS Employer Rate	18.06%	19.72%	22.70%	24.60%	25.40%
CalSTRS Employer Rate	16.28%	17.10%	18.40%	18.10%	18.10%
California CPI	3.62%	3.33%	3.14%	3.02%	3.13%
Step & Column Increases	1.0%	1.0%	1.0%	1.0%	1.0%
<b>Revenue Source</b>					
Education Protection Act	17,158,786	17,491,033	17,823,363	18,162,007	18,507,085
State Apportionment	4,700,389	1,950,319	2,300,343	529,688	-
Property Taxes	81,240,913	87,214,476	89,909,643	94,584,945	99,503,362
Enrollment Fees	8,390,019	8,468,856	8,545,076	8,621,981	8,699,579
Excess of Property Taxes					959,408
<b>TCR</b>	<b>111,490,107</b>	<b>115,124,684</b>	<b>118,578,425</b>	<b>121,898,621</b>	<b>127,669,434</b>

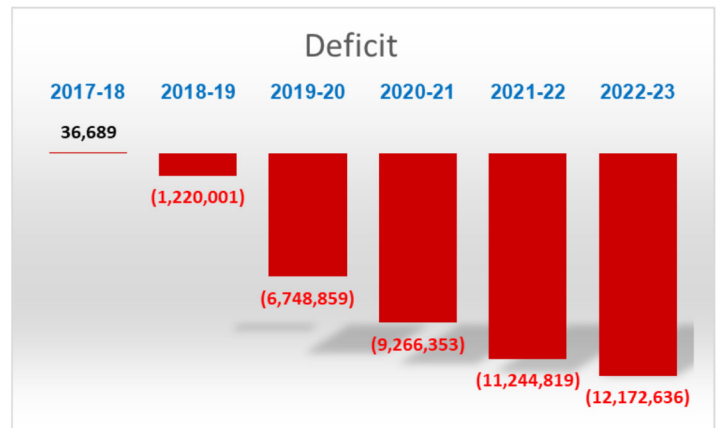
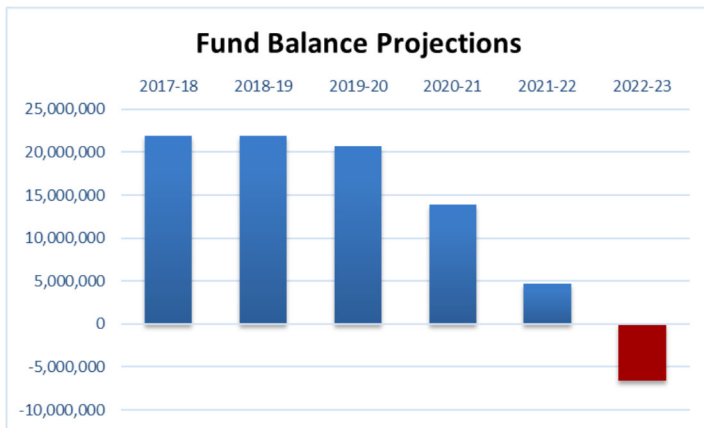
# GENERAL FUND UNRESTRICTED

## A Closer Look at the Palomar Community College District Budget

Palomar College's current financial situation is not sustainable. Structural changes will need to be implemented in order to ensure fiscal solvency, stability, and performance by 2021-22.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Revenue</b>	126,144,890	140,720,919	142,678,374	141,104,115	144,424,310	149,235,715
<b>Expenditure</b>	126,108,201	141,940,920	149,427,233	150,370,468	155,669,129	161,408,352
<b>Deficit</b>	<b>36,690</b>	<b>(1,220,001)</b>	<b>(6,748,859)</b>	<b>(9,266,353)</b>	<b>(11,244,819)</b>	<b>(12,172,636)</b>

At the close of 2019-20 academic year, Palomar CCD will have about \$13 million of reserve left: \$9.5 million is earmarked for the Governing Board Reserve and \$3.8 million are in Designated accounts.



The Budget Shortfall is largely being driven by the following:

### Rising Employment Costs

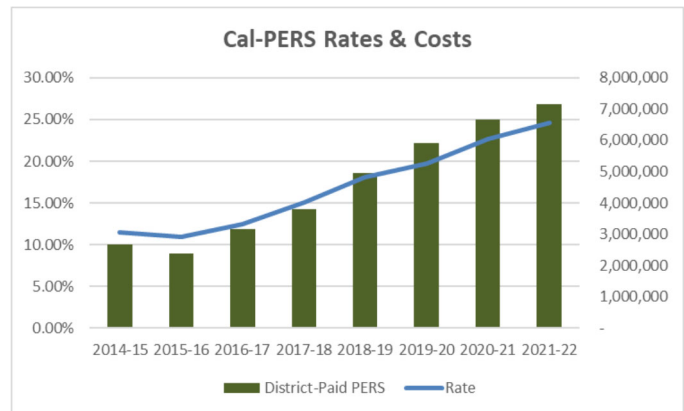
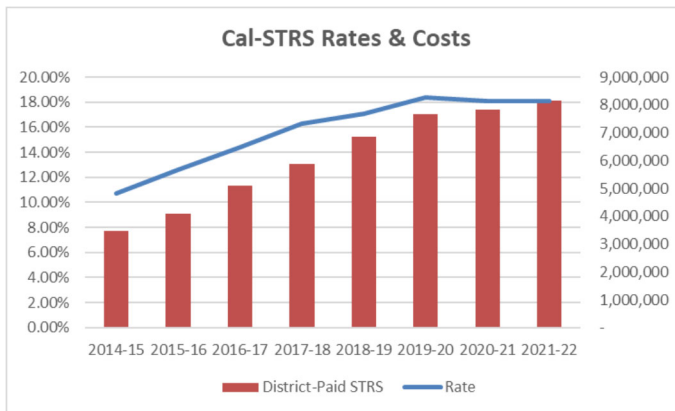
Collective Bargaining Agreements have not adequately addressed the mission of the District with adequate resources identified to cover settlements.

- Salaries are adjusted upward annually by step and column movement and cost-of-living allowances (COLA) equivalent to the statutory rate.
- Annual premiums for District-paid health benefits are expected to rise at an average of 3.1% per covered employee. The District pays up to the PPO rate of \$39K per family. Current benefits for both current and retired employees are provided at no cost to the members.

# GENERAL FUND UNRESTRICTED

## Rising Pension Costs

Payments to CalSTRS and CalPERS employer contribution rates will continue to grow under a decade long series of sizable rate increases. While the rates are known, which provides some level of predictability, the annual rate increases are estimated between \$1.8 to \$2.0 million each year. Pension contribution increases, combined with increases in District-paid health premiums, are well above Base funding increases. Unless the State reduces the rates and augments the Base funding to cover the costs, these costs will continue to have a significant impact on future budgeting.



## Student-Centered Funding Formula

The Student-Centered Funding Formula (SCFF) performance metrics will need to improve and be closely monitored. Changes in FTES, number of disadvantaged/low-income students served, completion rates and transfers all impact the District's funding. The District is currently classified as a large district, but in danger of falling to the middle district classification due to enrollment management deficiencies. Based on the information currently available, Palomar is facing a significant funding deficit of approximately \$5.4 million under the SCFF. Although the Hold Harmless provisions included in the new formula can be used to address a short-term fluctuation, it is not a long term solution. The Hold Harmless provisions are only extended through 2021-22. Revenue loss due to low class efficiency must be reviewed. Overload and faculty expense have increased without a corresponding increase in FTES. Classified and administration should also be reviewed for efficiency.

It is critical to position the new Education Centers to achieve at least 1,000 FTES in order to receive additional funding from the State under the SCFF. The chart below assumes that both Rancho Bernardo and Fallbrook Education Centers will be funded its basic allocation by 2021-22. In addition, it is critical for the College to focus on maximizing performance outcomes in order to see an increase in Apportionment funding.

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>SCFF</b>	107,207,735	109,727,341	114,954,439	119,988,263	119,988,263
<b>TCR</b>	111,490,107	115,124,684	118,578,425	121,898,621	
<b>Hold Harmless</b>	<b>4,282,372</b>	<b>5,397,343</b>	<b>3,623,986</b>	<b>1,910,358</b>	<b>(1,910,358)</b>

**NOTE:** These revenue projections are based on the best information we have received from the Chancellor's Office, the San Diego County, and both federal and state agencies that provide us with funding as of September 10, 2019.

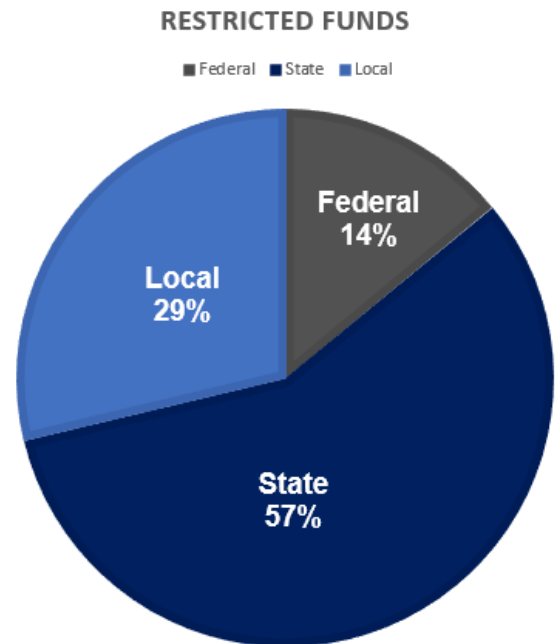


## GENERAL FUND RESTRICTED

The General Fund Restricted Budget is used to account for resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. These financial resources are made up of federal, state, and local grants and categorical programs.

Federal grants are those whose use is limited by the federal government to a particular purpose or specific project. The portion of federal grants in the Restricted Fund Budget is about \$7.2 million, or 14%. This includes programs such as TRIO, Gear Up, Perkins, CTE Transitions, Veterans Education, Title V HLI STEM, UASTEP, and National Science Foundation grants.

State Categorical funds represent the largest portion of the Restricted Fund. Funds such as the Prop 20 Lottery proceeds, TTIP, Innovation in Higher Education are recorded in the Restricted Fund. State funding sources account for 57% of the Restricted Fund Budget.



Program	Advance Allocation Amount
Student Equity and Achievement	5,767,785
Student Success Completion Grant	1,648,719
California College Promise	1,752,001
D.S.P.S.	1,330,836
Financial Aid Technology	64,249
S.F.A.A.	687,399
CALWORKs	331,817
Physical Plant and Instructional Support	217,936
C.A.R.E.	125,247
E.O.P.S.	1,167,314
Equal Employment Opportunity	45,000
Nursing Education	210,300
Strong Workforce Program	2,000,303
Childcare Tax Bailout	103,244
Veterans Resource Center	17,699

The remaining 29% in the Restricted Fund are from local sources, totaling about \$14.8 million. The Student Health Services fees, Parking fees, and TTIP South programs are accounted for in the Local Restricted Fund.

# BUDGET TABLES

## SECTION V





# FUND 10 GENERAL FUND

## UNRESTRICTED, DESIGNATED, RESTRICTED COMBINED



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	23,311,967.06	-
111010	INSTRUCTIONAL SALARY, CONTRACT	23,695,570.88	-	27,126,618.00
11's	Instr Salaries - Contract	23,695,570.88	23,311,967.06	27,126,618.00
121000	ED ADMINISTRATOR, CONTRACT	-	843,910.48	-
121010	ED ADMINISTRATOR, CONTRACT	843,913.00	-	764,507.00
121100	SUPRT/PRESIDENT, CONTRACT	-	307,997.87	-
121110	SUPRT/PRESIDENT, CONTRACT	307,998.00	-	315,357.00
121200	EXECUTIVE EXPENSE ALLOWNC	-	17,175.95	-
121210	EXECUTIVE EXPENSE ALLOWANCE	17,178.00	-	24,000.00
122100	COUNSELORS, CONTRACT	-	3,039,540.73	-
122110	COUNSELORS, CONTRACT	3,089,500.04	-	3,193,128.00
123100	DEAN, ACADEMIC CONTRACT	-	934,113.35	-
123110	DEAN, ACADEMIC CONTRACT	997,182.00	-	972,539.00
123200	DEPARTMENT CHAIR,CONTRACT	-	2,022,378.29	-
123210	DEPARTMENT CHAIR, CONTRACT	2,085,381.26	-	2,153,517.00
123400	DIRECTR/COORDINAT,ACA CONT	-	1,019,790.93	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,034,697.00	-	1,075,348.00
123500	PALOMAR FACULTY FEDERATION	-	129,427.08	-
123510	PALOMAR FACULTY FEDERATION	129,428.00	-	134,473.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,792,523.68	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,972,108.56	-	2,081,471.00
125000	LIBRARIANS, CONTRACT	-	759,588.70	-
125010	LIBRARIANS, CONTRACT	759,594.00	-	801,558.00
12's	Non-Instr Salaries - Contract	11,236,979.86	10,866,447.06	11,515,898.00
130010	INSTR SALARIES - OTHER	18,483,218.46	-	18,452,508.00
131100	ASSIGN TIME HRLY REPLACENT	-	854,492.06	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	11,345,469.70	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(120,966.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	191,068.61	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,609,402.09	-
134000	LOAD BANKING (FISCAL USE)	-	226.24	-
135300	OVERLOAD,CONTRACT INSTRUC	-	2,096,685.93	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	42,179.88	-
135700	OVERLOAD,SUMMER ACA HRLY	-	1,012,663.21	-
136200	REPLACE SABBATICL,ACAHRLY	-	256,026.75	-
136400	LOADBANK REPL, ADJUNCT	-	66,894.62	-
138100	STIPEND, CONTRACT INSTRUCT	-	24,218.12	-
138200	STIPEND, HOURLY ACADEMIC	-	193,945.49	-
139000	INSTRUCTIONAL SALARY,OTHER	-	549,277.65	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	40,377.00	-
13's	Instr Salaries - Other	18,483,218.46	18,161,961.35	18,452,508.00
140010	NON-INSTR SALARIES - OTHER	3,641,416.56	-	3,041,952.00
141100	COUNSELOR, HOURLY	-	837,778.00	-
142100	EDUCATIONL ADMINSTRTRR HRLY	-	1,242.43	-
143100	LIBRARIANS, HOURLY	-	347,956.28	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,453,403.23	-
145100	OVERLOAD,SUMMER NON-INST	-	204,904.34	-
146600	REPLC COUNSLR SUMMR HRLY	-	261,245.13	-
148000	NONINSTR ACA HOURLY, OTHER	-	92,779.36	-
149100	NONINSTR SAL, CANCELLED CLASS	-	10,536.79	-
14's	Non-Instr Salaries - Other	3,641,416.56	3,209,845.56	3,041,952.00
	Academic Salaries Subtotal	57,057,185.76	55,550,221.03	60,136,976.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	628,703.78	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	628,706.00	-	654,606.00
212100	SUPERVISOR, CAST	-	2,103,790.23	-
212110	SUPERVISOR, CAST	2,567,936.10	-	2,845,118.00
212200	CLASSIFIED REGULAR SALARY	-	23,216,865.41	-
212210	CLASSIFIED REGULAR SALARY	24,122,136.59	-	24,925,208.00
212300	CLASSIFIED HEALTH PROFESSL	-	244,608.73	-
212310	CLASSIFIED HEALTH PROFESSIONAL	299,687.00	-	354,290.00
212400	GOVERNING BOARD	-	32,940.00	-



		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2019 and 2020		
		<b>FUND 10</b>		
		<b>COMBINED FUNDS 11 AND 12</b>		Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
212410	GOVERNING BOARD	32,940.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	4,262,493.81	-
212610	NON-INSTRUCTNL ADMINISTRATORS	4,879,302.26	-	4,773,116.00
	<b>21's Non-Instr Salaries - Reg</b>	<b>32,530,707.95</b>	<b>30,489,401.96</b>	<b>33,584,978.00</b>
221000	INST AIDE CONTRACT, DIRECT INST	-	1,173,781.08	-
221010	INST AIDE CONTRACT, DIRECT INST	1,173,788.00	-	1,207,156.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	681,437.27	-
222010	INST AIDE CONTRACT, NOT DIRECT	922,355.00	-	1,021,990.00
	<b>22's Instr Aides - Reg</b>	<b>2,096,143.00</b>	<b>1,855,218.35</b>	<b>2,229,146.00</b>
230010	NON ACADEMIC SALARIES - OTHER	5,784,598.39	-	4,184,446.00
231100	HOURLY CLASSIFIED, TEMP	-	3,602,759.58	-
231300	HOURLY TUTORS	-	580,883.38	-
231400	HRLY ADMINISTRATOR NON INST	-	9,171.03	-
231500	HRLY HEALTH PROFESSIONAL	-	167,035.00	-
232100	OVERTIME CLASSIFIED SALARIED	-	247,802.14	-
232200	OVERTIME SUPERVISR SALRIED	-	8,113.61	-
233100	REPLACE CLASSIFIED SALARYD	-	701.88	-
234100	SERVICE PROVIDER CLASSIFIED	-	3,414.82	-
235100	STUDENT EMPLOYEE	-	178,852.64	-
235200	STUDENT TUTORS	-	21,390.71	-
235400	STUDENT WORK STUDY	-	334,481.62	-
	<b>23's Non-Academic Salaries - Other</b>	<b>5,784,598.39</b>	<b>5,154,606.41</b>	<b>4,184,446.00</b>
240010	INSTR AIDES - OTHER	606,127.50	-	573,538.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	468,811.19	-
242100	HRLY INSTAIDE, NOT DIRECTINST	-	65,964.21	-
245100	STUDENT INSTR AIDE, DIRECT	-	686.00	-
	<b>24's Instr Aides - Other</b>	<b>606,127.50</b>	<b>535,461.40</b>	<b>573,538.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>41,017,576.84</b>	<b>38,034,688.12</b>	<b>40,572,108.00</b>
310010	STRS	14,626,394.13	-	14,687,991.00
311101	STRS ACADEMIC INSTRUCTORS	-	5,480,364.54	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	361,423.01	-
311301	STRS OTHERACA NONINSTRUCT	-	1,516,241.22	-
312202	STRS NON-INSTR ADMIN/SUPR	-	38,739.44	-
314101	STRS, ON-BEHALF, INSTR	-	5,059,725.54	-
314102	STRS, ON-BEHALF, NONINSTR	-	1,771,878.97	-
	<b>31's STRS</b>	<b>14,626,394.13</b>	<b>14,228,372.72</b>	<b>14,687,991.00</b>
320010	PERS	8,879,339.49	-	9,057,557.00
321101	PERS ACADEMIC INSTRUCTORS	-	115,541.44	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	248,853.80	-
321301	PERS OTHERACA NONINSTRUCT	-	51,597.45	-
322102	PERS CLASSIFIED	-	4,431,760.62	-
322202	PERS NON-INSTR ADMIN/SUPR	-	1,185,382.66	-
322302	PERS INSTR AIDE DIRECT INSTR	-	212,245.00	-
322402	PERS INST AIDE NOTDIRECT INS	-	119,353.52	-
324101	PERS, ON-BEHALF, INSTR	-	154,072.85	-
324102	PERS, ON-BEHALF, NONINSTR	-	2,058,911.45	-
329900	SUSPENSE PERS	-	83,600.00	-
	<b>32's PERS</b>	<b>8,879,339.49</b>	<b>8,661,318.79</b>	<b>9,057,557.00</b>
330010	FICA & MEDICARE (OASDI)	3,755,815.32	-	3,765,004.00
331101	FICA ACADEMIC INSTRUCTORS	-	66,901.43	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	80,155.49	-
331301	FICA OTHERACA NONINSTRUCT	-	20,848.53	-
332102	FICA CLASSIFIED	-	1,539,322.76	-
332202	FICA NON-INSTR ADMIN/SUPR	-	407,493.12	-
332302	FICA INSTR AIDE DIRECT INSTR	-	82,575.34	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	41,072.45	-
335101	MEDCA ACADEM INSTRUCTORS	-	595,117.21	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	56,374.50	-
335301	MEDCA OTH ACA NONINSTRUCT	-	143,740.99	-
336102	MEDCA CLASSIFIED	-	406,015.40	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	101,683.99	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 10		
		COMBINED FUNDS 11 AND 12		Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
336302	MEDCA INST AIDE DIRECT INSTR	-	23,779.82	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	10,841.15	-
33's	FICA & Medicare (OASDI)	3,755,815.32	3,575,922.18	3,765,004.00
340010	HEALTH & WELFARE	19,220.00	-	2,877.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	4,359,914.14	-
340110	MEDIC ACA	6,065,007.73	-	7,120,319.00
340120	MEDIC ACADEMIC ADJUNCT	-	249,384.36	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	16,929.16	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	492,389.35	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,340,899.66	-
340210	MEDIC CLS	7,060,227.80	-	7,461,054.00
340252	MEDIC CLASSIFIED	-	5,931,718.39	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,404,131.41	-
340310	MEDIC AA/CAST	2,273,062.07	-	2,418,628.00
340352	MEDIC INSTR AIDE DIRECT INST	-	239,446.27	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	162,500.52	-
341101	DENT ACADEMIC INSTRUCTORS	-	199,904.46	-
341110	DENT ACA	271,756.79	-	299,569.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	20,814.48	-
341201	DENT OTHER ACA NONINSTRUC	-	55,973.41	-
341210	DENT CLS	373,382.82	-	368,928.00
341252	DENT CLASSIFIED	-	306,190.52	-
341302	DENT NON-INSTR ADMIN/SUPR	-	65,678.94	-
341310	DENT AA/CAST	109,923.98	-	126,306.00
341352	DENT INSTR AIDE DIRECT INSTR	-	14,509.84	-
341402	DENT INSTAIDE NOT DIRECTINST	-	9,133.94	-
342101	VISION ACADEMIC INSTRUCTOR	-	45,305.60	-
342110	VISION ACA	73,107.90	-	56,739.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,951.96	-
342201	VISION OTHR ACA NONINSTRUC	-	13,071.02	-
342210	VISION CLS	98,795.78	-	72,418.00
342252	VISION CLASSIFIED	-	73,018.15	-
342302	VISION NON-INSTR ADMIN/SUP	-	15,683.46	-
342310	VISION AA/CAST	28,884.08	-	20,450.00
342352	VISION INSTR AIDE DIRECT INST	-	3,515.46	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,161.50	-
343101	LIFE ACADEMIC INSTRUCTORS	-	21,601.77	-
343110	LIFE ACA	27,645.54	-	37,088.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,879.81	-
343201	LIFE OTHER ACA NONINSTRUCT	-	5,967.59	-
343210	LIFE CLS	35,209.33	-	47,170.00
343252	LIFE CLASSIFIED	-	31,933.55	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	6,846.09	-
343310	LIFE AA/CAST	10,456.75	-	13,474.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,547.65	-
343402	LIFE INST AIDE NOT DIRECT INS	-	943.20	-
344101	LTD ACADEMIC INSTRUCTORS	-	52,441.22	-
344110	LTD ACA	85,990.62	-	57,758.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	6,497.20	-
344201	LTD OTHER ACA NONINSTRUCT	-	15,201.92	-
344210	LTD CLS	71,645.68	-	47,221.00
344252	LTD CLASSIFIED	-	50,980.88	-
344302	LTD NON-INSTR ADMIN/SUPR	-	15,037.83	-
344310	LTD AA/CAST	33,231.64	-	22,489.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,385.56	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,426.57	-
345000	EMPLOYER-PAID COBRA	-	16,442.40	-
345101	LTC ACADEMIC INSTRUCTORS	-	9,149.48	-
345110	LTC ACA	12,070.66	-	13,272.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	1,008.57	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,570.05	-
345210	LTC CLS	16,444.86	-	16,820.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 10		
		COMBINED FUNDS 11 AND 12		Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
345252	LTC CLASSIFIED	-	14,248.85	-
345302	LTC NON-INSTR ADMIN/SUPR	-	3,090.37	-
345310	LTC AA/CAST	4,889.90	-	4,950.00
345352	LTC INSTR AIDE DIRECT INSTR	-	681.05	-
345402	LTC INST AIDE NOT DIRECT INST	-	417.64	-
348010	FUTURE RETIREE HEALTH ACA	-	1,678,805.36	-
348020	FUTURE RETIREE HEALTH CLS	-	2,128,242.08	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	542,039.98	-
348110	FUTURE RETIREE HEALTH ACA	1,724,452.79	-	1,472,005.00
348210	FUTURE RETIREE HEALTH CLS	2,281,948.16	-	1,819,860.00
348310	FUTURE RETIREE HEALTH AA/CAST	649,331.22	-	496,977.00
349101	FSA ER ACADEMIC INSTRUCTOR	-	952.33	-
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	1,557.18	-
349110	FSA ER ACA	2,511.00	-	2,900.00
349201	FSA ER CLASSIFIED	-	4,216.69	-
349202	FSA ER INSTR AIDE DIRECT INST	-	1,325.00	-
349210	FSA ER CLS	7,010.00	-	5,700.00
349301	FSA ER EDUCATIONAL ADMIN/SUPR	-	157.18	-
349302	FSA ER NON-INSTR ADMIN/SUPR	-	1,000.00	-
349310	FSA ER AA/CAST	1,158.00	-	1,000.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	31,624.76	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	10,756.50	-
349410	HSA ER ACA	42,645.33	-	43,800.00
349501	HSA ER CLASSIFIED	-	67,707.02	-
349502	HSA ER INSTR AIDE DIRECT INST	-	18.00	-
349503	HSA ER INSTR AIDE NOT DIR INST	-	3,500.00	-
349510	HSA ER CLS	71,569.00	-	71,501.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	9,002.09	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	5,300.00	-
349610	HSA ER AA/CAST	17,666.09	-	12,884.00
34's	<b>Health &amp; Welfare</b>	<b>21,469,245.52</b>	<b>19,776,729.42</b>	<b>22,134,157.00</b>
350010	STATE UNEMP INSURANCE	165,264.82	-	158,175.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	20,951.93	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,880.04	-
351301	UNEMP OTH ACA NONINSTRUCT	-	5,072.72	-
352102	UNEMPLOYMENT CLASSIFIED	-	14,006.49	-
352202	UNEMP NON-INSTR ADMN/SUP	-	3,480.52	-
352302	UNEMP INSTR AIDE DIRECT INST	-	811.62	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	375.43	-
353102	UNEMP STUDENT	-	3.49	-
359900	SUSPENSE UNEMPLOYMENT	-	59,614.45	-
35's	<b>State Unempl Insurance</b>	<b>165,264.82</b>	<b>106,196.69</b>	<b>158,175.00</b>
360010	WORKER'S COMP	1,478,611.74	-	1,475,036.00
361101	WC ACADEMIC INSTRUCTORS	-	619,444.10	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	58,071.64	-
361301	WC OTHER ACA NON INSTRUCT	-	151,439.05	-
362102	WC CLASSIFIED	-	419,139.40	-
362202	WC NON-INSTR ADMIN/SUPERV	-	104,836.03	-
362302	WC INSTR AIDE DIRECT INSTR	-	24,332.15	-
362402	WC INSTR AIDE NOTDIRECT INST	-	11,128.81	-
363102	WC STUDENT	-	7,964.59	-
36's	<b>Workers' Comp</b>	<b>1,478,611.74</b>	<b>1,396,355.77</b>	<b>1,475,036.00</b>
370010	APPLE	228,935.64	-	231,048.00
371101	APPLE ACADEMIC INSTRUCTOR	-	82,138.70	-
371301	APPLE OTH ACA NONINSTRUCT	-	10,066.57	-
372102	APPLE CLASSIFIED	-	75,422.51	-
372202	APPLE NON-INSTR ADMN/SUPR	-	229.29	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,453.47	-
372402	APPLE INS AIDE NOTDIRECT INS	-	2,130.34	-
37's	<b>APPLE</b>	<b>228,935.64</b>	<b>177,440.88</b>	<b>231,048.00</b>
390010	OTHER BENEFITS	1,273,102.00	-	1,273,102.00
391101	GOLDEN HANDSHAKE ACADMIC	-	461,582.18	-

		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2019 and 2020		
		<b>FUND 10</b>		
		<b>COMBINED FUNDS 11 AND 12</b>		Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
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	-	97,021.04	-
394202	CLASSIFD BENEFITS TO SPREAD	-	288.00	-
398000	TB TESTS FOR EMPLOYEES	-	1,850.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	130.00	-
	<b>39's Other Benefits</b>	<b>1,273,102.00</b>	<b>1,368,415.05</b>	<b>1,273,102.00</b>
	<b>Employee Benefits Subtotal</b>	<b>51,876,708.66</b>	<b>49,290,751.50</b>	<b>52,782,070.00</b>
400010	SUPPLIES & MATERIALS	3,834,723.52	-	3,113,274.00
411000	SOFTWARE LESS THAN \$5,000	-	22,109.87	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	29,237.85	-
422000	SUBSCRIPTIONS, PERIODICALS	-	46,621.36	-
423000	BOOKSTORE TEXTBOOKS	-	518,749.21	-
424000	INSTRL MAT - PRINTING/ELECTRNC	-	183,585.77	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,191,215.75	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	36,236.86	-
432000	INSTRUCTIONAL TESTS	-	1,439.58	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	1,062,537.03	-
441100	SUPPLIES, INSTITUTIONAL	-	23,108.56	-
441200	SUPPLIES, BOOKSTORE	-	668.06	-
441300	SUPPLIES, FOOD SERVICES	-	10,403.46	-
442000	COST OF FOOD, FOOD SERVICE	-	12,663.46	-
443100	FREIGHT IN	-	2,231.48	-
444000	GRADUATION GOWNS	-	3,848.85	-
445000	SALES AND USE TAX	-	429.55	-
446000	SHIPPING/HANDLING CHARGES	-	1,152.93	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>3,834,723.52</b>	<b>3,146,239.63</b>	<b>3,113,274.00</b>
500010	OTHER OPER EXP	23,459,061.63	-	17,230,251.00
511000	AUDIT	-	77,797.50	-
515100	INTERNET ACCESS	-	37,908.26	-
515200	JPA SELF-INSURANCE ADMIN	-	8,611.55	-
515300	SOFTWARE LICENSING FEES	-	777,568.47	-
525100	MEMBERSHIP, DISTRICT	-	234,560.75	-
525200	MEMBERSHIP, EMPLOYEE	-	18,034.37	-
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	-	38,548.62	-
545200	LAWYERS' FEES	-	642,635.45	-
545300	LEGAL JUDGEMENTS	-	3,328.02	-
551100	ATHLETIC OFFICIALS FEES	-	44,429.63	-
551200	CLASSROOM SPEAKERS	-	4,520.00	-
551300	INDEPENDENT CONTRACTOR	-	2,446,564.64	-
551400	MANAGEMENT FEES	-	2,100.00	-
551600	WARRANT RECONCILIATION	-	13,983.26	-
551900	OTH PERSONAL&CONSULT SVC	-	1,761,467.96	-
555100	POSTAGE	-	381,819.09	-
560900	DISTRICT VEHICLE USE	-	36,632.77	-
561000	RENT & LEASE, EQUIPMENT	-	63,990.89	-
562000	RENTS & LEASES, LAND/BLDGS	-	252,146.99	-
562100	RENTAL OF FIELDS	-	12,237.50	-
563000	RENTAL OF TRANSPORTATION	-	60,740.77	-
564000	RENTAL OF FILMS	-	16,723.73	-
565100	MAINTENANCE AGREEMT,EQUIP	-	870,048.41	-
565200	MAINTENCE AGREE,SOFTWARE	-	762,900.94	-
565300	REPAIRS&MAINT NONINST EQUIP	-	273,926.99	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	89,126.95	-
565500	REPAIRS&MAINTENANCE BLDGS	-	54,574.39	-



		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2019 and 2020		
		<b>FUND 10</b>		
		<b>COMBINED FUNDS 11 AND 12</b>		Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
565550	MAINTENANCE, GROUNDS	-	43,339.88	-
565600	TENANT IMPROVEMENTS	-	7,872.44	-
575100	TRAVEL, ACADEMIC ADMIN	-	92,864.93	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	133,777.12	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	129,828.55	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	236,363.79	-
575300	TRAVEL, STUDENT	-	62,735.45	-
575310	TRAVEL WITH STUDENT	-	126,931.33	-
575400	TRAVEL, NON EMPLOYEE	-	13,972.17	-
575500	ATHLETIC ENTRY FEES	-	32,645.61	-
575600	ORIENTATION EXPENSES	-	4,811.74	-
575700	STAFF DEVELOPMNT AT PALOMR	-	8,876.94	-
575710	CONTRACTED TRAINING	-	1,751,660.05	-
575800	FOOD FOR MEETINGS	-	195,447.92	-
580100	ELECTRICITY	-	1,539,508.65	-
580150	FUEL, GAS	-	35,827.71	-
580200	GASOLINE AND OIL	-	27,913.09	-
580250	JANITORIAL SERVICES	-	153,282.07	-
580300	LAUNDRY/DRY CLEANING	-	22,422.88	-
580350	PEST CONTROL	-	5,995.19	-
580400	SEWAGE	-	376.95	-
580450	TELEPHONE	-	2,142.65	-
580500	TELEPHONE CONNECTIONS	-	115,271.88	-
580550	WASTE DISPOSAL	-	116,871.38	-
580600	WASTE DISPOSAL,HAZARDOUS	-	144,216.90	-
580650	WATER	-	582,539.40	-
585100	ADMINISTRATIVE EXPENSE	-	319,970.98	-
585110	GFSP STUDENT EXPENSES	-	53,846.12	-
585150	ADVERTISE NOT REQ BY LAW	-	711,625.22	-
585200	BAD DEBT EXPENSE	-	86,275.85	-
585250	BANK CHARGES	-	4,548.22	-
585260	BANK CREDIT CARD EXPENSE	-	312,928.30	-
585350	DAMAGE/PERSONL PROPERTY	-	(800.00)	-
585400	DISALLOWED FIN AID GRANTS	-	26,344.69	-
585450	FILM PROCESSING	-	52.41	-
585500	FINGERPRINTING	-	10,963.00	-
585510	TB TESTS	-	50.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	1,414.61	-
585750	PRINTING	-	829,883.42	-
585850	PUBLISHING EXPENSE	-	17,622.00	-
585900	ROYALTY EXPENSE	-	17,921.93	-
585910	LICENSING FEE	-	100,334.56	-
585950	PHYSICAL EXAMINATIONS	-	3,315.22	-
585990	SPECIAL ACTIVITIES	-	38,184.68	-
590010	ABATEMENT BUDGET POOL	(655,000.00)	-	(680,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(36,451.57)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(672,823.93)	-
	<b>Other Oper Exp Subtotal</b>	<b>22,804,061.63</b>	<b>17,454,818.62</b>	<b>16,550,251.00</b>
580010	INDIRECT COSTS BUDGET POOL	181,377.48	-	(249,228.00)
	<b>Indirect Costs Subtotal</b>	<b>181,377.48</b>	<b>-</b>	<b>(249,228.00)</b>
600010	CAPITAL OUTLAY	7,242,010.17	-	3,924,696.00
612100	GROUNDS IMPROVEMENT	-	4,514.50	-
612200	PARKING IMPROVEMENT	-	32,827.68	-
623000	BUILDING CONSTRUCTION	-	2,035,646.57	-
623100	ARCHITECTURL&ENGINEER FEE	-	285,827.53	-
623200	BLUEPRINTS&INSPECTION SVCS	-	49,461.68	-
623300	PERMITS AND FEES	-	22,224.80	-
631000	LIBRARY BOOKS	-	60,959.11	-
632000	LIBRARY MAGAZINE&PERIODICL	-	23,133.36	-
633000	LIBRARY NONPRINT MEDIA	-	208,438.24	-

		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2019 and 2020		
		<b>FUND 10</b>		
		<b>COMBINED FUNDS 11 AND 12</b>		Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
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	-	8,194.28	-
643000	LEASE PURCHASE EQUIPMENT	-	2,307.82	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	348,761.28	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	44,171.57	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	466,719.15	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	79,693.59	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	14,871.27	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	174,163.20	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	287,988.96	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	168,304.55	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	45,359.10	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	55,934.28	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	6,469.00	-
	<b>Capital Outlay Subtotal</b>	<b>7,242,010.17</b>	<b>4,491,578.49</b>	<b>3,924,696.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	10,381,037.51	-
721010	INTRAFUND TRANS OUT WITHIN	10,404,475.00	-	7,653,897.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,532,335.33	-
731010	INTERFUND TRANS OUT BETWEEN	3,947,741.00	-	2,700,531.00
751000	STUDENT GRANTS	-	1,580,908.75	-
751010	STUDENT GRANTS	1,843,233.67	-	1,973,044.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	247,024.36	-
762010	STUDT BOOK&SUPPLY PAYMENTS	247,025.03	-	203,324.00
763000	STUDENT TRANSPORTATION	-	66,635.00	-
763010	STUDENT TRANSPORTATION	66,635.00	-	61,500.00
766000	STU MEAL TICKET/FOOD SVCS	-	2,568.24	-
766010	STU MEAL TICKET-FOOD SVCS	2,568.24	-	3,000.00
767000	STUDENT PIC CARD	-	21,855.00	-
767010	STUDENT PIC CARD	21,855.00	-	-
769000	STUDENT OTHER EXPENSES	-	571,097.06	-
769010	STUDENT OTHER EXPENSES	571,099.20	-	653,825.00
791010	RESERVE FOR CONTINGENCIES	9,035,070.00	-	9,558,285.00
792010	CONTINGENCY,BUDGET STABILITY	1,106,187.00	-	-
793010	CONTINGENCY, COLA	-	-	488,470.00
799010	CONTINGENCY HOLDING ACCOUNT	7,963,908.80	-	14,367,256.00
	<b>Other Outgoing Subtotal</b>	<b>35,209,797.94</b>	<b>16,403,461.25</b>	<b>37,663,132.00</b>
<b>Expense Grand Total</b>		<b>219,223,442.00</b>	<b>184,371,758.64</b>	<b>214,493,279.00</b>
812130	HEA FED WORK STUDY	419,374.00	366,049.62	300,000.00
812220	HEA TRIO	569,969.00	278,369.47	45,538.00
812221	HEA TRIO/SSS PRIOR YEAR	168,163.00	168,163.00	291,600.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	253,143.00	181,835.29	334,664.00
812226	HEA TRIO EOC PRIOR YEAR	60,593.00	60,593.00	71,308.00
812240	HEA TRIO UPWARD BOUND	563,507.00	114,424.07	80,916.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	-	-	449,084.00
812250	HEA GEAR UP	1,190,400.00	237,744.68	1,190,400.00
812251	HEA GEAR UP PRIOR YEAR	2,143,799.00	1,875,545.35	1,220,910.00
812260	TRIO TALENT SEARCH GRANT	512,910.00	250,028.30	367,253.00
812261	TRIO TALENT SEARCH PRIOR YEAR	196,181.00	196,181.00	262,883.00
812290	HEA TITLE V HISPANIC SRVG INST	649,318.00	233,602.46	648,358.00
812291	HEA TITLE V HSI PRIOR YEAR	334,586.00	334,586.00	415,716.00
814100	TANF (FEDERAL)	58,160.00	58,160.00	58,232.00
815190	PELL GRANT ADMIN ALLOWANC	21,000.00	24,955.00	20,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,000.00	42,906.58	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	678,925.98	792,765.00
819400	NATIONAL SCIENCE FOUN GRNT	262,449.00	82,915.24	264,936.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
819401	NATIONL SCIENCE FOUN GRT PR YR	109,285.00	109,285.00	179,534.00
819800	OTHER FEDERAL REVENUES	33,500.00	33,500.00	-
819999	BEGINNING BALANCE, FEDERAL	172,318.00	-	213,486.00
81's	Federal Revenues Subtotal	8,412,081.00	5,348,995.04	7,226,083.00
861100	APPRENTICESHIP APPORTIONM	3,018,426.00	2,886,477.05	2,543,961.00
861110	APPRENTICESHIP PRIOR YEAR	59,999.00	94,785.00	-
861200	STATE GENERAL APPORTIONMT	4,829,903.00	4,700,389.32	1,950,319.00
861210	GENERL APPORTNMT PRIOR YR	-	(126,637.00)	-
861430	FT FACULTY HIRING	850,398.00	850,561.00	850,561.00
861450	PART TIME FACULTY APPORT	398,535.00	414,761.00	381,034.00
861500	2% BFAP ADMIN	211,841.00	211,841.00	204,949.00
861600	BASIC SKILLS	463,047.00	463,046.57	-
862150	EOPS	1,228,752.00	1,228,751.33	1,167,314.00
862200	DSPS	1,194,683.00	1,194,683.00	1,330,836.00
862210	DSPS PRIOR YEAR	194.00	194.00	-
862212	DEAF & HARD OF HEARING (DHH)	103,789.00	103,789.00	103,789.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,629.00	11,629.00	11,629.00
862250	CALWORKS	321,662.00	321,662.00	311,809.00
862400	OTH GEN CATEGORICL PROGMS	2,674,358.00	2,171,568.91	2,714,543.00
862445	STRONG WORKFORCE PROGRAM	4,337,200.00	2,319,185.15	4,074,047.00
862450	BFAP	672,400.00	672,400.00	687,399.00
862500	CARE	111,678.00	111,678.00	125,247.00
862650	FACULTY/STAFF DIVERSITY	31,647.00	23,225.08	8,422.00
862750	MATRICULATION	607,455.00	607,454.63	-
862754	STUDENT EQUITY & ACHIEVEMENT	5,767,785.00	5,767,785.00	5,151,431.00
862755	STUDENT EQUITY FUNDS	646,005.00	646,004.57	-
862760	INNOVATION IN HIGHER EDUCATION	1,826,330.00	500,758.23	1,325,572.00
863100	EDUCATION PROTECTION ACCOUNT	17,158,786.00	17,158,786.00	17,491,033.00
863101	ED PROTECTION ACCT PRIOR YEAR	(177,761.00)	(177,761.00)	-
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	2,914,330.46	3,545,950.00
865310	ASSOCIATE DEGREE NURSING GRANT	210,300.00	210,300.00	210,300.00
865392	TTIP SOUTH PRIOR YEAR	408,893.00	408,893.00	835,670.00
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	460,000.38	500,000.00
868100	STATE LOTTERY PROCEEDS	4,023,696.00	4,529,466.84	3,811,284.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	216,908.00	368,947.57	-
868200	STATE MANDATED COSTS	560,949.00	560,956.00	555,010.00
868400	RETURN TO TITLE IV FROM STATE	-	5,769.00	-
869800	OTHER MISC STATE REVENUES	11,450,402.00	10,763,792.12	10,729,603.00
869999	BEGINNING BALANCE, STATE	3,388,141.00	-	4,714,997.00
86's	State Revenues Subtotal	70,858,030.00	62,379,472.21	65,336,709.00
881100	TAX ALLOCATION SECURD ROLL	76,522,209.00	70,882,575.40	76,084,014.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,895,122.00	1,928,600.15	2,063,602.00
881300	TAX ALLOCN UNSECURED ROLL	2,104,789.00	2,146,154.58	2,296,385.00
881600	PRIOR YEARS TAXES	-	(32,376.50)	-
881700	ERAF ED REVENUE AUG FUND	-	(36,675.00)	-
881900	RDA RESIDUAL PAYMENTS	-	5,860,257.54	6,270,475.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	413,818.00	413,197.35	189,933.00
883100	CONTRACT INSTRUCTIONL SVC	2,389,167.00	1,974,645.69	1,258,533.00
883300	CONT INSTR SVC CONTRACT ED	961,408.00	774,905.89	888,156.00
883500	CONTRACT INSTR SVC VOC ED	30,056.00	30,055.27	-
883600	FOLLETT	500,000.00	340,127.73	500,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	2,090.00	3,230.00	2,000.00
884170	KKSM ADVERTISING SALES	1,400.00	1,645.00	1,100.00
884180	LIBRARY COPIER SALES	8,000.00	7,565.60	7,000.00
884210	PLANETARIUM SALES	52,044.00	53,187.68	53,000.00
884215	BUSINESS SERVICES CHARGES	50,500.00	49,898.23	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	153,272.82	175,000.00

		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2019 and 2020		
		<b>FUND 10</b>		
		<b>COMBINED FUNDS 11 AND 12</b>		Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
884320	WELLNESS CENTER FEES	35,000.00	34,195.42	35,000.00
884330	WELLNESS CENTER PARKING	1,300.00	2,260.00	1,500.00
884340	WELLNESS CNTR PROCES FEE	-	32.00	-
884350	MISC SALES AND COMMISSION	110,752.00	104,760.11	64,000.00
885300	FACILITIES RENTAL AND LEASE	30,000.00	143,062.00	125,000.00
886100	INTEREST BANK ACCOUNTS	-	23,386.49	-
886200	INTEREST COUNTY TREASURY	500,000.00	828,669.53	800,000.00
886500	OTH INTEREST & INVEST INCOM	-	500.00	-
887400	ENROLLMENT FEE	8,652,346.00	8,561,243.50	8,468,856.00
887500	FIELD TRP;USEOF NONDIST FAC	16,800.00	12,130.00	9,710.00
887600	HEALTH SERVICE FEE STUDENT	950,000.00	820,303.49	982,155.00
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	19,609.00	15,000.00
887700	INSTR MAT FEES;SALE MATERL	420,188.00	498,516.82	217,996.00
887710	COURSE RELATED FEES	6,800.00	6,600.00	-
887910	TRANSCRIPT INCOME	155,000.00	138,327.80	173,751.00
888010	NON RESIDENT TUITION USA	1,208,203.00	1,568,638.50	1,700,000.00
888020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,853,134.00	2,000,000.00
888030	NONRESIDENT CAPITAL OUTLAY	60,000.00	53,311.00	-
888100	PARKING STICKER FEES	300.00	490.00	200.00
888101	PARK STICKER FEE SPRING	456,365.00	415,096.50	400,000.00
888102	PARK STICKER FEE SUMMER	2,217.00	2,217.00	129,000.00
888103	PARK STICKER FEE FALL	394,880.00	394,880.00	415,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	10,600.00	15,800.89	11,000.00
888110	ONE-DAY PERMIT MACHINES	230,781.00	251,820.79	185,000.00
888112	PARKING METERS	38,000.00	32,167.29	25,000.00
888115	NCTD PASSES	-	(1,617.00)	-
888900	OTH STUDENT FEES&CHARGES	115,000.00	136,585.00	112,243.00
888920	COURSE TESTING FEE	150,000.00	178,739.07	150,000.00
889030	COBRA ADMIN FEE	-	307.08	-
889600	LIBRARY FINES	230.00	2,965.05	700.00
889650	PARKING FINES	171,000.00	186,489.92	140,000.00
889830	RETURNED CHECK FEE	-	140.00	-
889880	STALE DATED/VOID WARRANTS	-	62,170.57	-
889900	OTHER LOCAL REVENUES	1,381,097.00	978,819.13	1,642,843.00
889999	BEGINNING BALANCE, LOCAL	22,390,693.00	-	21,632,938.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>124,568,305.00</b>	<b>101,895,369.18</b>	<b>129,276,590.00</b>
898100	INTERFUND TRANSER IN,BETWN	4,959,145.00	4,959,145.00	5,000,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	10,425,881.00	10,399,034.51	7,653,897.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>15,385,026.00</b>	<b>15,358,179.51</b>	<b>12,653,897.00</b>
<b>Revenue Grand Total</b>		<b>219,223,442.00</b>	<b>184,982,015.94</b>	<b>214,493,279.00</b>



# FUND 11

## GENERAL FUND UNRESTRICTED AND DESIGNATED



	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2019 and 2020		
		<b>FUND 11</b>		
	<b>UNRESTRICTED AND DESIGNATED</b>			Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
111000	INSTRUCTIONAL SAL, CONTRACT	-	23,088,012.60	-
111010	INSTRUCTIONAL SALARY, CONTRACT	23,463,199.00	-	26,903,272.00
<b>11's</b>	<b>Instr Salaries - Contract</b>	<b>23,463,199.00</b>	<b>23,088,012.60</b>	<b>26,903,272.00</b>
121000	ED ADMINISTRATOR, CONTRACT	-	843,910.48	-
121010	ED ADMINISTRATOR, CONTRACT	843,913.00	-	764,507.00
121100	SUPRT/PRESIDENT, CONTRACT	-	307,997.87	-
121110	SUPRT/PRESIDENT, CONTRACT	307,998.00	-	315,357.00
121200	EXECUTIVE EXPENSE ALLOWNC	-	17,175.95	-
121210	EXECUTIVE EXPENSE ALLOWANCE	17,178.00	-	24,000.00
122100	COUNSELORS, CONTRACT	-	2,071,714.77	-
122110	COUNSELORS, CONTRACT	2,084,316.00	-	2,180,222.00
123100	DEAN, ACADEMIC CONTRACT	-	934,113.35	-
123110	DEAN, ACADEMIC CONTRACT	997,182.00	-	972,539.00
123200	DEPARTMENT CHAIR,CONTRACT	-	2,010,657.03	-
123210	DEPARTMENT CHAIR, CONTRACT	2,073,660.00	-	2,153,517.00
123400	DIRECTR/COORDINAT,ACA CONT	-	958,396.52	-
123410	DIRECTOR/COORDINATOR, ACA CONT	966,790.00	-	1,008,327.00
123500	PALOMAR FACULTY FEDERATION	-	129,427.08	-
123510	PALOMAR FACULTY FEDERATION	129,428.00	-	134,473.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,258,096.30	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,435,717.00	-	1,512,718.00
125000	LIBRARIANS, CONTRACT	-	759,588.70	-
125010	LIBRARIANS, CONTRACT	759,594.00	-	801,558.00
<b>12's</b>	<b>Non-Instr Salaries - Contract</b>	<b>9,615,776.00</b>	<b>9,291,078.05</b>	<b>9,867,218.00</b>
130010	INSTR SALARIES - OTHER	18,131,906.00	-	18,287,036.00
131100	ASSIGN TIME HRLY REPLACEMT	-	738,911.46	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	11,238,535.62	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(120,966.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	191,068.61	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,609,402.09	-
134000	LOAD BANKING (FISCAL USE)	-	226.24	-
135300	OVERLOAD,CONTRACT INSTRUC	-	2,054,814.79	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	42,179.88	-
135700	OVERLOAD,SUMMER ACA HRLY	-	1,012,182.13	-
136200	REPLACE SABBATICL,ACAHRLY	-	256,026.75	-
136400	LOADBANK REPL, ADJUNCT	-	66,894.62	-
138100	STIPEND, CONTRACT INSTRUCT	-	24,218.12	-
138200	STIPEND, HOURLY ACADEMIC	-	193,945.49	-
139000	INSTRUCTIONAL SALARY,OTHER	-	549,277.65	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	40,377.00	-
<b>13's</b>	<b>Instr Salaries - Other</b>	<b>18,131,906.00</b>	<b>17,897,094.45</b>	<b>18,287,036.00</b>
140010	NON-INSTR SALARIES - OTHER	984,612.00	-	1,025,444.00
141100	COUNSELOR, HOURLY	-	57,503.59	-
142100	EDUCATIONL ADMINSTRTR HRLY	-	1,242.43	-
143100	LIBRARIANS, HOURLY	-	347,956.28	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	390,749.49	-
145100	OVERLOAD,SUMMER NON-INST	-	68,032.71	-
146600	REPLC COUNSLR SUMMR HRLY	-	11,977.74	-
148000	NONINSTR ACA HOURLY, OTHER	-	89,935.02	-
149100	NONINSTR SAL, CANCELLED CLASS	-	9,997.27	-
<b>14's</b>	<b>Non-Instr Salaries - Other</b>	<b>984,612.00</b>	<b>977,394.53</b>	<b>1,025,444.00</b>
	<b>Academic Salaries Subtotal</b>	<b>52,195,493.00</b>	<b>51,253,579.63</b>	<b>56,082,970.00</b>
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	628,703.78	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	628,706.00	-	654,606.00
212100	SUPERVISOR, CAST	-	1,639,526.59	-
212110	SUPERVISOR, CAST	1,982,236.00	-	2,195,376.00
212200	CLASSIFIED REGULAR SALARY	-	18,435,437.06	-

9/5/2019 2:14 PM

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
335301	MEDCA OTH ACA NONINSTRUCT	-	96,600.43	-
336102	MEDCA CLASSIFIED	-	287,344.47	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	80,509.19	-
336302	MEDCA INST AIDE DIRECT INSTR	-	23,525.75	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	10,692.55	-
33's	FICA & Medicare (OASDI)	2,944,407.00	2,870,457.19	3,046,312.00
340010	HEALTH & WELFARE	19,220.00	-	2,877.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	4,330,602.96	-
340110	MEDIC ACA	5,832,598.00	-	6,905,470.00
340120	MEDIC ACADEMIC ADJUNCT	-	248,266.65	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	13,626.68	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	422,999.23	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,152,848.70	-
340210	MEDIC CLS	5,569,893.94	-	5,724,384.00
340252	MEDIC CLASSIFIED	-	4,648,955.98	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,148,593.58	-
340310	MEDIC AA/CAST	1,822,615.06	-	1,938,725.00
340352	MEDIC INSTR AIDE DIRECT INST	-	238,640.27	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	160,550.52	-
341101	DENT ACADEMIC INSTRUCTORS	-	198,065.63	-
341110	DENT ACA	260,825.00	-	289,052.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	17,921.67	-
341201	DENT OTHER ACA NONINSTRUC	-	47,310.52	-
341210	DENT CLS	292,619.50	-	286,370.00
341252	DENT CLASSIFIED	-	241,582.56	-
341302	DENT NON-INSTR ADMIN/SUPR	-	51,532.67	-
341310	DENT AA/CAST	84,380.50	-	103,185.00
341352	DENT INSTR AIDE DIRECT INSTR	-	14,436.64	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,910.53	-
342101	VISION ACADEMIC INSTRUCTOR	-	44,836.75	-
342110	VISION ACA	70,236.00	-	54,649.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,237.07	-
342201	VISION OTHR ACA NONINSTRUC	-	11,012.26	-
342210	VISION CLS	77,987.58	-	56,573.00
342252	VISION CLASSIFIED	-	57,388.62	-
342302	VISION NON-INSTR ADMIN/SUP	-	12,401.31	-
342310	VISION AA/CAST	22,535.42	-	15,939.00
342352	VISION INSTR AIDE DIRECT INST	-	3,500.73	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,097.33	-
343101	LIFE ACADEMIC INSTRUCTORS	-	21,373.72	-
343110	LIFE ACA	26,489.00	-	35,726.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,460.21	-
343201	LIFE OTHER ACA NONINSTRUCT	-	5,053.87	-
343210	LIFE CLS	27,708.05	-	36,855.00
343252	LIFE CLASSIFIED	-	25,134.81	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,423.42	-
343310	LIFE AA/CAST	8,037.95	-	10,516.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,547.65	-
343402	LIFE INST AIDE NOT DIRECT INS	-	923.52	-
344101	LTD ACADEMIC INSTRUCTORS	-	51,969.33	-
344110	LTD ACA	82,747.00	-	55,375.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	5,450.02	-
344201	LTD OTHER ACA NONINSTRUCT	-	12,757.68	-
344210	LTD CLS	57,103.97	-	36,826.00
344252	LTD CLASSIFIED	-	40,103.95	-
344302	LTD NON-INSTR ADMIN/SUPR	-	11,904.97	-
344310	LTD AA/CAST	26,318.03	-	18,024.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,385.56	-





	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2019 and 2020		
		<b>FUND 11</b>		
	<b>UNRESTRICTED AND DESIGNATED</b>			Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
370010	APPLE	146,634.00	-	148,840.00
371101	APPLE ACADEMIC INSTRUCTOR	-	80,986.74	-
371301	APPLE OTH ACA NONINSTRUCT	-	3,808.07	-
372102	APPLE CLASSIFIED	-	26,186.44	-
372202	APPLE NON-INSTR ADMN/SUPR	-	191.52	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,148.94	-
372402	APPLE INS AIDE NOTDIRECT INS	-	2,130.34	-
<b>37's</b>	<b>APPLE</b>	<b>146,634.00</b>	<b>120,452.05</b>	<b>148,840.00</b>
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	RETIEMNT INCENT CLASSIFIED	-	458,552.73	-
394101	ACA BENEFITS TO SPREAD	-	97,021.04	-
394202	CLASSIFD BENEFITS TO SPREAD	-	288.00	-
398000	TB TESTS FOR EMPLOYEES	-	1,850.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	130.00	-
<b>39's</b>	<b>Other Benefits</b>	<b>1,273,102.00</b>	<b>1,368,415.05</b>	<b>1,273,102.00</b>
	<b>Employee Benefits Subtotal</b>	<b>44,426,176.00</b>	<b>42,778,777.02</b>	<b>46,483,526.00</b>
400010	SUPPLIES & MATERIALS	1,047,277.49	-	1,080,780.00
411000	SOFTWARE LESS THAN \$5,000	-	4,009.04	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	753.54	-
422000	SUBSCRIPTIONS, PERIODICALS	-	5,622.06	-
423000	BOOKSTORE TEXTBOOKS	-	218.45	-
424000	INSTRL MAT - PRINTING/ELECTRNC	-	26,647.45	-
431000	SUPPLIES&MATERIAL, INSTRUCT	-	338,450.27	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	32,799.20	-
432000	INSTRUCTIONAL TESTS	-	760.40	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	584,777.54	-
441100	SUPPLIES, INSTITUTIONAL	-	15,665.64	-
441300	SUPPLIES, FOOD SERVICES	-	1,050.12	-
442000	COST OF FOOD, FOOD SERVICE	-	3,125.61	-
443100	FREIGHT IN	-	257.24	-
444000	GRADUATION GOWNS	-	2,072.85	-
445000	SALES AND USE TAX	-	406.58	-
446000	SHIPPING/HANDLING CHARGES	-	107.40	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>1,047,277.49</b>	<b>1,016,723.39</b>	<b>1,080,780.00</b>
500010	OTHER OPER EXP	15,129,506.43	-	11,664,365.00
511000	AUDIT	-	77,797.50	-
515100	INTERNET ACCESS	-	1,936.00	-
515200	JPA SELF-INSURANCE ADMIN	-	8,611.55	-
515300	SOFTWARE LICENSING FEES	-	430,120.69	-
525100	MEMBERSHIP, DISTRICT	-	221,467.75	-
525200	MEMBERSHIP, EMPLOYEE	-	7,832.00	-
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	-	36,908.42	-
545200	LAWYERS' FEES	-	633,553.45	-
545300	LEGAL JUDGEMENTS	-	3,328.02	-
551100	ATHLETIC OFFICIALS FEES	-	44,351.00	-
551200	CLASSROOM SPEAKERS	-	1,600.00	-
551300	INDEPENDENT CONTRACTOR	-	410,526.15	-
551400	MANAGEMENT FEES	-	2,100.00	-
551600	WARRANT RECONCILIATION	-	13,983.26	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2019 and 2020		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
551900	OTH PERSONAL&CONSULT SVC	-	609,193.31	-
555100	POSTAGE	-	347,465.01	-
560900	DISTRICT VEHICLE USE	-	33,321.27	-
561000	RENT & LEASE, EQUIPMENT	-	46,015.15	-
562000	RENTS & LEASES, LAND/BLDGS	-	59,969.47	-
562100	RENTAL OF FIELDS	-	12,237.50	-
563000	RENTAL OF TRANSPORTATION	-	36,929.33	-
564000	RENTAL OF FILMS	-	16,719.74	-
565100	MAINTENANCE AGREEMT,EQUIP	-	798,598.81	-
565200	MAINTENANCE AGREE,SOFTWARE	-	631,120.60	-
565300	REPAIRS&MAINT NONINST EQUIP	-	251,693.98	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	84,701.95	-
565500	REPAIRS&MAINTENANCE BLDGS	-	30,759.84	-
565550	MAINTENANCE, GROUNDS	-	36,590.36	-
565600	TENANT IMPROVEMENTS	-	7,872.44	-
575100	TRAVEL, ACADEMIC ADMIN	-	41,086.33	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	29,569.44	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	100,610.04	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	93,961.08	-
575300	TRAVEL, STUDENT	-	47,805.41	-
575310	TRAVEL WITH STUDENT	-	78,327.78	-
575400	TRAVEL, NON EMPLOYEE	-	6,999.16	-
575500	ATHLETIC ENTRY FEES	-	32,645.61	-
575700	STAFF DEVELOPMNT AT PALOMR	-	3,724.97	-
575710	CONTRACTED TRAINING	-	1,726,715.67	-
575800	FOOD FOR MEETINGS	-	107,773.99	-
580100	ELECTRICITY	-	1,520,450.42	-
580150	FUEL, GAS	-	20,539.27	-
580200	GASOLINE AND OIL	-	27,913.09	-
580250	JANITORIAL SERVICES	-	152,450.03	-
580300	LAUNDRY/DRY CLEANING	-	13,840.35	-
580350	PEST CONTROL	-	5,995.19	-
580400	SEWAGE	-	376.95	-
580450	TELEPHONE	-	2,142.65	-
580500	TELEPHONE CONNECTIONS	-	112,612.38	-
580550	WASTE DISPOSAL	-	115,393.51	-
580600	WASTE DISPOSAL,HAZARDOUS	-	144,216.90	-
580650	WATER	-	582,413.40	-
585100	ADMINISTRATIVE EXPENSE	-	315,089.82	-
585110	GFSP STUDENT EXPENSES	-	30.00	-
585150	ADVERTISE NOT REQ BY LAW	-	367,404.07	-
585200	BAD DEBT EXPENSE	-	86,275.85	-
585250	BANK CHARGES	-	4,548.22	-
585260	BANK CREDIT CARD EXPENSE	-	283,612.13	-
585400	DISALLOWED FIN AID GRANTS	-	684.06	-
585450	FILM PROCESSING	-	52.41	-
585500	FINGERPRINTING	-	6,672.00	-
585750	PRINTING	-	667,166.63	-
585850	PUBLISHING EXPENSE	-	17,622.00	-
585900	ROYALTY EXPENSE	-	17,222.43	-
585910	LICENSING FEE	-	42,343.45	-
585950	PHYSICAL EXAMINATIONS	-	3,315.22	-
585990	SPECIAL ACTIVITIES	-	2,885.39	-
590010	ABATEMENT BUDGET POOL	(655,000.00)	-	(680,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(36,451.57)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(672,823.93)	-
	Other Oper Exp Subtotal	14,474,506.43	11,969,847.40	10,984,365.00





		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
884260	RECYCLING COMMISSION	-	370.80	-
884290	TICKET/GATE/PROGRAM SALES	15,000.00	18,980.00	-
884300	VENDING COMMISSIONS	120,000.00	153,272.82	175,000.00
884350	MISC SALES AND COMMISSION	110,752.00	104,760.11	64,000.00
885300	FACILITIES RENTAL AND LEASE	30,000.00	143,062.00	125,000.00
886100	INTEREST BANK ACCOUNTS	-	23,386.49	-
886200	INTEREST COUNTY TREASURY	500,000.00	828,669.53	800,000.00
886500	OTH INTEREST & INVEST INCOM	-	500.00	-
887400	ENROLLMENT FEE	8,652,346.00	8,561,243.50	8,468,856.00
887500	FIELD TRP;USEOF NONDIST FAC	16,800.00	12,130.00	9,710.00
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	19,609.00	15,000.00
887700	INSTR MAT FEES;SALE MATERL	390,188.00	468,516.82	187,996.00
887710	COURSE RELATED FEES	6,800.00	6,600.00	-
887910	TRANSCRIPT INCOME	155,000.00	138,327.80	173,751.00
888010	NON RESIDENT TUITION USA	1,208,203.00	1,568,638.50	1,700,000.00
888020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,853,134.00	2,000,000.00
888115	NCTD PASSES	-	(1,617.00)	-
888920	COURSE TESTING FEE	-	1,665.00	-
889030	COBRA ADMIN FEE	-	307.08	-
889600	LIBRARY FINES	230.00	2,965.05	700.00
889830	RETURNED CHECK FEE	-	140.00	-
889880	STALE DATED/VOID WARRANTS	-	62,170.57	-
889900	OTHER LOCAL REVENUES	240,988.00	371,904.74	1,150,000.00
889999	BEGINNING BALANCE, LOCAL	20,701,309.00	-	20,233,958.00
88's	Local Revenues Subtotal	115,297,520.00	95,541,282.22	122,430,947.00
898100	INTERFUND TRANSER IN,BETWN	4,959,145.00	4,959,145.00	5,000,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,817,468.00	1,788,968.00	28,000.00
89's	Other Sources Subtotal	6,776,613.00	6,748,113.00	5,028,000.00
Revenue Grand Total		161,682,871.00	140,720,919.23	163,348,843.00

# FUND 12

## GENERAL FUND RESTRICTED



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	223,954.46	-
111010	INSTRUCTIONAL SALARY, CONTRACT	232,371.88	-	223,346.00
	11's Instr Salaries - Contract	232,371.88	223,954.46	223,346.00
122100	COUNSELORS, CONTRACT	-	967,825.96	-
122110	COUNSELORS, CONTRACT	1,005,184.04	-	1,012,906.00
123200	DEPARTMENT CHAIR, CONTRACT	-	11,721.26	-
123210	DEPARTMENT CHAIR, CONTRACT	11,721.26	-	-
123400	DIRECTR/COORDINAT,ACA CONT	-	61,394.41	-
123410	DIRECTOR/COORDINATOR, ACA CONT	67,907.00	-	67,021.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	534,427.38	-
123610	DIRECTOR/COORDINATOR, AA CONT	536,391.56	-	568,753.00
	12's Non-Instr Salaries - Contract	1,621,203.86	1,575,369.01	1,648,680.00
130010	INSTR SALARIES - OTHER	351,312.46	-	165,472.00
131100	ASSIGN TIME HRLY REPLACMT	-	115,580.60	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	106,934.08	-
135300	OVERLOAD, CONTRACT INSTRUC	-	41,871.14	-
135700	OVERLOAD,SUMMER ACA HRLY	-	481.08	-
	13's Instr Salaries - Other	351,312.46	264,866.90	165,472.00
140010	NON-INSTR SALARIES - OTHER	2,656,804.56	-	2,016,508.00
141100	COUNSELOR, HOURLY	-	780,274.41	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,062,653.74	-
145100	OVERLOAD,SUMMER NON-INST	-	136,871.63	-
146600	REPLC COUNSLR SUMMR HRLY	-	249,267.39	-
148000	NONINSTR ACA HOURLY, OTHER	-	2,844.34	-
149100	NONINSTR SAL, CANCELLED CLASS	-	539.52	-
	14's Non-Instr Salaries - Other	2,656,804.56	2,232,451.03	2,016,508.00
	Academic Salaries Subtotal	4,861,692.76	4,296,641.40	4,054,006.00
212100	SUPERVISOR, CAST	-	464,263.64	-
212110	SUPERVISOR, CAST	585,700.10	-	649,742.00
212200	CLASSIFIED REGULAR SALARY	-	4,781,428.35	-
212210	CLASSIFIED REGULAR SALARY	5,338,587.59	-	5,205,551.00
212300	CLASSIFIED HEALTH PROFESSL	-	244,608.73	-
212310	CLASSIFIED HEALTH PROFESSIONAL	299,687.00	-	354,290.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,003,441.61	-
212610	NON-INSTRUCTNL ADMINISTRATORS	1,590,100.26	-	1,287,263.00
	21's Non-Instr Salaries - Reg	7,814,074.95	6,493,742.33	7,496,846.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	10,242.61	-
222010	INST AIDE CONTRACT, NOT DIRECT	51,181.00	-	93,063.00
	22's Instr Aides - Reg	51,181.00	10,242.61	93,063.00
230010	NON ACADEMIC SALARIES - OTHER	4,069,832.39	-	2,719,275.00
231100	HOURLY CLASSIFIED, TEMP	-	2,492,961.17	-
231300	HOURLY TUTORS	-	379,667.06	-
231400	HRLY ADMINISTRATOR NON INST	-	1,510.50	-
231500	HRLY HEALTH PROFESSIONAL	-	167,035.00	-
232100	OVERTIME CLASSIFID SALARIED	-	126,514.80	-
232200	OVERTIME SUPERVISR SALRIED	-	2,832.63	-
233100	REPLACE CLASSIFIED SALARYD	-	701.88	-
235100	STUDENT EMPLOYEE	-	103,159.39	-
235200	STUDENT TUTORS	-	13,738.54	-
235400	STUDENT WORK STUDY	-	334,481.62	-
	23's Non-Academic Salaries - Other	4,069,832.39	3,622,602.59	2,719,275.00
240010	INSTR AIDES - OTHER	48,301.50	-	37,482.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	13,819.96	-
	24's Instr Aides - Other	48,301.50	13,819.96	37,482.00
	Non Acad Salaries Subtotal	11,983,389.84	10,140,407.49	10,346,666.00
310010	STRS	1,119,325.13	-	484,676.00
311101	STRS ACADEMIC INSTRUCTORS	-	65,384.88	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	28,583.77	-
311301	STRS OTHERACA NONINSTRUCT	-	455,809.44	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
312202	STRS NON-INSTR ADMIN/SUPR	-	2,374.41	-
314101	STRS, ON-BEHALF, INSTR	-	57,549.01	-
314102	STRS, ON-BEHALF, NONINSTR	-	452,415.26	-
31's	STRS	1,119,325.13	1,062,116.77	484,676.00
320010	PERS	2,090,704.49	-	1,627,674.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	64,962.34	-
321301	PERS OTHERACA NONINSTRUCT	-	19,757.39	-
322102	PERS CLASSIFIED	-	1,080,366.90	-
322202	PERS NON-INSTR ADMIN/SUPR	-	252,014.28	-
322302	PERS INSTR AIDE DIRECT INSTR	-	870.87	-
322402	PERS INST AIDE NOTDIRECT INS	-	1,850.02	-
324101	PERS, ON-BEHALF, INSTR	-	686.49	-
324102	PERS, ON-BEHALF, NONINSTR	-	487,506.81	-
32's	PERS	2,090,704.49	1,908,015.10	1,627,674.00
330010	FICA & MEDICARE (OASDI)	811,408.32	-	718,692.00
331101	FICA ACADEMIC INSTRUCTORS	-	24.91	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	22,304.12	-
331301	FICA OTHERACA NONINSTRUCT	-	8,551.96	-
332102	FICA CLASSIFIED	-	383,009.39	-
332202	FICA NON-INSTR ADMIN/SUPR	-	88,218.29	-
332302	FICA INSTR AIDE DIRECT INSTR	-	333.80	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	635.37	-
335101	MEDCA ACADEM INSTRUCTORS	-	7,213.59	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	7,784.60	-
335301	MEDCA OTH ACA NONINSTRUCT	-	47,140.56	-
336102	MEDCA CLASSIFIED	-	118,670.93	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	21,174.80	-
336302	MEDCA INST AIDE DIRECT INSTR	-	254.07	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	148.60	-
33's	FICA & Medicare (OASDI)	811,408.32	705,464.99	718,692.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	29,311.18	-
340110	MEDIC ACA	232,409.73	-	214,849.00
340120	MEDIC ACADEMIC ADJUNCT	-	1,117.71	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	3,302.48	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	69,390.12	-
340201	MEDIC OTHER ACA NONINSTRUC	-	188,050.96	-
340210	MEDIC CLS	1,490,333.86	-	1,736,670.00
340252	MEDIC CLASSIFIED	-	1,282,762.41	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	255,537.83	-
340310	MEDIC AA/CAST	450,447.01	-	479,903.00
340352	MEDIC INSTR AIDE DIRECT INST	-	806.00	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	1,950.00	-
341101	DENT ACADEMIC INSTRUCTORS	-	1,838.83	-
341110	DENT ACA	10,931.79	-	10,517.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	2,892.81	-
341201	DENT OTHER ACA NONINSTRUC	-	8,662.89	-
341210	DENT CLS	80,763.32	-	82,558.00
341252	DENT CLASSIFIED	-	64,607.96	-
341302	DENT NON-INSTR ADMIN/SUPR	-	14,146.27	-
341310	DENT AA/CAST	25,543.48	-	23,121.00
341352	DENT INSTR AIDE DIRECT INSTR	-	73.20	-
341402	DENT INSTAIDE NOT DIRECTINST	-	223.41	-
342101	VISION ACADEMIC INSTRUCTOR	-	468.85	-
342110	VISION ACA	2,871.90	-	2,090.00
342151	VISION EDUCATIONL ADMIN/SUP	-	714.89	-
342201	VISION OTHR ACA NONINSTRUC	-	2,058.76	-
342210	VISION CLS	20,808.20	-	15,845.00
342252	VISION CLASSIFIED	-	15,629.53	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,282.15	-
342310	VISION AA/CAST	6,348.66	-	4,511.00
342352	VISION INSTR AIDE DIRECT INST	-	14.73	-



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2019 and 2020				
FUND 12				
GENERAL RESTRICTED FUND				Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
342402	VISION INSTAIDE NOT DIRECTINS	-	64.17	-
343101	LIFE ACADEMIC INSTRUCTORS	-	228.05	-
343110	LIFE ACA	1,156.54	-	1,362.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	419.60	-
343201	LIFE OTHER ACA NONINSTRUCT	-	913.72	-
343210	LIFE CLS	7,501.28	-	10,315.00
343252	LIFE CLASSIFIED	-	6,798.74	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,422.67	-
343310	LIFE AA/CAST	2,418.80	-	2,958.00
343402	LIFE INST AIDE NOT DIRECT INS	-	19.68	-
344101	LTD ACADEMIC INSTRUCTORS	-	471.89	-
344110	LTD ACA	3,243.62	-	2,383.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	1,047.18	-
344201	LTD OTHER ACA NONINSTRUCT	-	2,444.24	-
344210	LTD CLS	14,541.71	-	10,395.00
344252	LTD CLASSIFIED	-	10,876.93	-
344302	LTD NON-INSTR ADMIN/SUPR	-	3,132.86	-
344310	LTD AA/CAST	6,913.61	-	4,465.00
344402	LTD INST AIDE NOT DIRECT INST	-	25.48	-
345101	LTC ACADEMIC INSTRUCTORS	-	97.15	-
345110	LTC ACA	519.66	-	490.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	185.75	-
345201	LTC OTHER ACA NONINSTRUCT	-	398.59	-
345210	LTC CLS	3,774.76	-	3,684.00
345252	LTC CLASSIFIED	-	3,048.11	-
345302	LTC NON-INSTR ADMIN/SUPR	-	640.13	-
345310	LTC AA/CAST	1,207.00	-	1,201.00
345352	LTC INSTR AIDE DIRECT INSTR	-	3.50	-
345402	LTC INST AIDE NOT DIRECT INST	-	10.50	-
348010	FUTURE RETIREE HEALTH ACA	-	71,248.71	-
348020	FUTURE RETIREE HEALTH CLS	-	376,357.25	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	107,679.09	-
348110	FUTURE RETIREE HEALTH ACA	73,837.79	-	53,779.00
348210	FUTURE RETIREE HEALTH CLS	457,855.91	-	355,628.00
348310	FUTURE RETIREE HEALTH AA/CAST	142,965.47	-	103,263.00
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	157.18	-
349110	FSA ER ACA	158.00	-	300.00
349201	FSA ER CLASSIFIED	-	1,250.00	-
349202	FSA ER INSTR AIDE DIRECT INST	-	125.00	-
349210	FSA ER CLS	2,121.00	-	1,300.00
349301	FSA ER EDUCATIONAL ADMIN/SUPR	-	157.18	-
349310	FSA ER AA/CAST	158.00	-	-
349401	HSA ER ACADEMIC INSTRUCTOR	-	756.27	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	261.24	-
349410	HSA ER ACA	1,018.33	-	1,080.00
349501	HSA ER CLASSIFIED	-	18,318.45	-
349510	HSA ER CLS	18,320.00	-	19,346.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	252.09	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	1,800.00	-
349610	HSA ER AA/CAST	3,666.09	-	1,800.00
34's	<b>Health &amp; Welfare</b>	<b>3,061,835.52</b>	<b>2,557,454.37</b>	<b>3,143,813.00</b>
350010	STATE UNEMP INSURANCE	18,284.82	-	14,305.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	249.23	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	268.47	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,629.62	-
352102	UNEMPLOYMENT CLASSIFIED	-	4,092.91	-
352202	UNEMP NON-INSTR ADMN/SUP	-	732.09	-
352302	UNEMP INSTR AIDE DIRECT INST	-	7.38	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	5.12	-
353102	UNEMP STUDENT	-	2.93	-
35's	<b>State Unempl Insurance</b>	<b>18,284.82</b>	<b>6,987.75</b>	<b>14,305.00</b>











FUND 22 - FUND 29

BOND INTEREST AND OTHER DEBT SERVICE FUNDS





		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2019 and 2020		
		<b>FUND 22</b>		
		<b>PROP M BOND</b>		Run Sep 05, 2019
	<b>DEBT SERVICE - SERIES A</b>			
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
500010	OTHER OPER EXP	3,000.00	-	1,500.00
585250	BANK CHARGES	-	1,500.00	-
	<b>Other Oper Exp Subtotal</b>	<b>3,000.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
712000	DEBT REDEMPTION PRINCIPAL	-	4,265,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	4,265,000.00	-	4,715,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	5,509,500.00	-
713010	DEBT INTEREST, SERVICE CHGS	5,509,500.00	-	5,296,250.00
731000	INTERFUND TRANS OUT BETWEEN	-	10,803.18	-
731010	INTERFUND TRANS OUT BETWEEN	10,804.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	5,241,991.00	-	4,507,629.00
	<b>Other Outgoing Subtotal</b>	<b>15,027,295.00</b>	<b>9,785,303.18</b>	<b>14,518,879.00</b>
<b>Expense Grand Total</b>		<b>15,030,295.00</b>	<b>9,786,803.18</b>	<b>14,520,379.00</b>
867100	HOMEOWNER PROPTAX RELIEF	61,728.00	61,727.82	70,000.00
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>61,728.00</b>	<b>61,727.82</b>	<b>70,000.00</b>
881400	VOTED INDEBT SECURED ROLL	9,938,272.00	9,236,383.00	9,500,000.00
881500	VOTED INDEBT UNSECURDROLL	250,000.00	238,391.14	250,000.00
886200	INTEREST COUNTY TREASURY	100,000.00	135,386.52	135,000.00
889999	BEGINNING BALANCE, LOCAL	4,680,295.00	-	4,565,379.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>14,968,567.00</b>	<b>9,610,160.66</b>	<b>14,450,379.00</b>
<b>Revenue Grand Total</b>		<b>15,030,295.00</b>	<b>9,671,888.48</b>	<b>14,520,379.00</b>









	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2019 and 2020			
	<b>FUND 29</b>			
	<b>DEBT SERVICE</b>			Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
712000	DEBT REDEMPTION PRINCIPAL	-	618,617.56	-
712010	DEBT REDEMPTION PRINCIPAL	618,618.00	-	465,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	1,151,718.60	-
713010	DEBT INTEREST, SERVICE CHGS	1,163,026.00	-	99,925.00
799010	CONTINGENCY HOLDING ACCOUNT	104,680,697.00	-	104,680,697.00
	<b>Other Outgoing Subtotal</b>	<b>106,462,341.00</b>	<b>1,770,336.16</b>	<b>105,245,622.00</b>
<b>Expense Grand Total</b>		<b>106,462,341.00</b>	<b>1,770,336.16</b>	<b>105,245,622.00</b>
889999	BEGINNING BALANCE, LOCAL	105,764,716.00	-	104,680,697.00
	<b>88's Local Revenues Subtotal</b>	<b>105,764,716.00</b>	<b>-</b>	<b>104,680,697.00</b>
898100	INTERFUND TRANSER IN,BETWN	697,625.00	686,317.56	564,925.00
	<b>89's Other Sources Subtotal</b>	<b>697,625.00</b>	<b>686,317.56</b>	<b>564,925.00</b>
<b>Revenue Grand Total</b>		<b>106,462,341.00</b>	<b>686,317.56</b>	<b>105,245,622.00</b>



# FUND 33

## CHILD DEVELOPMENT FUND





9/5/2019 2:16 PM

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2019 and 2020		
		FUND 33		
	CHILD DEVELOPMENT FUND			Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
362302	WC INSTR AIDE DIRECT INSTR	-	4,790.52	-
36's	Workers' Comp	17,975.00	17,020.61	17,417.00
370010	APPLE	11,621.00	-	6,144.00
371101	APPLE ACADEMIC INSTRUCTOR	-	4,264.99	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,354.40	-
37's	APPLE	11,621.00	11,619.39	6,144.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	523,345.00	460,063.19	520,467.00
400010	SUPPLIES & MATERIALS	87,245.00	-	73,000.00
422000	SUBSCRIPTIONS, PERIODICALS	-	175.00	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	17,246.68	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	51,302.51	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	6,777.45	-
441100	SUPPLIES, INSTITUTIONAL	-	2,802.31	-
441300	SUPPLIES, FOOD SERVICES	-	8,379.14	-
	Supplies & Materials Subtotal	87,245.00	86,683.09	73,000.00
500010	OTHER OPER EXP	30,000.00	-	31,000.00
555100	POSTAGE	-	134.79	-
561000	RENT & LEASE, EQUIPMENT	-	1,086.96	-
565100	MAINTENANCE AGREEMT,EQUIP	-	616.00	-
565200	MAINTENCE AGREE,SOFTWARE	-	2,517.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	1,413.50	-
565500	REPAIRS&MAINTENANCE BLDGS	-	3,764.13	-
575700	STAFF DEVLOPMNT AT PALOMR	-	5,210.00	-
575710	CONTRACTED TRAINING	-	258.94	-
575800	FOOD FOR MEETINGS	-	694.83	-
580350	PEST CONTROL	-	1,440.00	-
580450	TELEPHONE	-	467.60	-
580650	WATER	-	2,477.34	-
585500	FINGERPRINTING	-	1.00	-
585750	PRINTING	-	3,530.60	-
585910	LICENSING FEE	-	1,477.00	-
	Other Oper Exp Subtotal	30,000.00	25,089.69	31,000.00
799010	CONTINGENCY HOLDING ACCOUNT	340,846.00	-	419,114.00
	Other Outgoing Subtotal	340,846.00	-	419,114.00
Expense Grand Total		2,203,256.00	1,710,925.56	2,217,974.00
819100	CHILDCARE FOOD REIMB FEDRL	48,000.00	64,616.40	50,000.00
81's	Federal Revenues Subtotal	48,000.00	64,616.40	50,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	537,145.00	514,276.00	541,632.00
862550	CHILDCARE TAX BAILOUT	98,500.00	99,987.00	98,500.00
869100	CHILDCARE FOOD REIMB STATE	2,000.00	1,262.86	2,000.00
869800	OTHER MISC STATE REVENUES	86,790.00	86,788.42	-
869999	BEGINNING BALANCE, STATE	21,244.00	-	21,324.00
86's	State Revenues Subtotal	745,679.00	702,314.28	663,456.00
886200	INTEREST COUNTY TREASURY	2,000.00	13,358.86	2,000.00
887100	CHDV F/P PARENT FEES PRESCHOOL	960,089.00	1,020,446.47	960,089.00
887110	CHDV SUB P-SCHOOL FEES F/T	5,000.00	5,211.00	5,000.00
889999	BEGINNING BALANCE, LOCAL	442,488.00	-	537,429.00
88's	Local Revenues Subtotal	1,409,577.00	1,039,016.33	1,504,518.00

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2019 and 2020		
	<b>FUND 33</b>			
	<b>CHILD DEVELOPMENT FUND</b>			Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
<b>Revenue Grand Total</b>		<b>2,203,256.00</b>	<b>1,805,947.01</b>	<b>2,217,974.00</b>

# FUND 41

## CAPITAL OUTLAY PROJECTS FUND





		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		FUND 41		
		CAPITAL OUTLAY		Run Sep 05, 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	-	1,580.12	-
	Supplies & Materials Subtotal	10,700.00	5,167.69	10,600.00
500010	OTHER OPER EXP	1,601,423.00	-	2,211,251.00
515300	SOFTWARE LICENSING FEES	-	29,747.76	-
551300	INDEPENDENT CONTRACTOR	-	15,344.96	-
551400	MANAGEMENT FEES	-	50,505.21	-
551900	OTH PERSONAL&CONSULT SVC	-	9,677.45	-
562000	RENTS & LEASES, LAND/BLDGS	-	191,956.52	-
565100	MAINTENANCE AGREEMT,EQUIP	-	257,337.05	-
565300	REPAIRS&MAINT NONINST EQUIP	-	37,418.58	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	987.35	-
565500	REPAIRS&MAINTENANCE BLDGS	-	264,823.83	-
565550	MAINTENANCE, GROUNDS	-	211,619.03	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	969.45	-
575700	STAFF DEVELOPMNT AT PALOMR	-	2,770.00	-
575800	FOOD FOR MEETINGS	-	1,416.70	-
580100	ELECTRICITY	-	16,285.60	-
580150	FUEL, GAS	-	4,761.36	-
580250	JANITORIAL SERVICES	-	49,780.14	-
580300	LAUNDRY/DRY CLEANING	-	2,370.43	-
580350	PEST CONTROL	-	1,500.00	-
580450	TELEPHONE	-	8,931.00	-
580500	TELEPHONE CONNECTIONS	-	5,500.00	-
580650	WATER	-	667.71	-
585100	ADMINISTRATIVE EXPENSE	-	893.00	-
585150	ADVERTISE NOT REQ BY LAW	-	130.66	-
585750	PRINTING	-	2,864.09	-
	Other Oper Exp Subtotal	1,601,423.00	1,168,257.88	2,211,251.00
600010	CAPITAL OUTLAY	6,693,457.00	-	3,259,458.00
623000	BUILDING CONSTRUCTION	-	6,006,647.83	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,738.01	-
623200	BLUEPRINTS&INSPECTION SVCS	-	39,580.00	-
623300	PERMITS AND FEES	-	3,555.16	-
641200	EQUIP INST, REPLACE>\$200-999	-	598.00	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	2,809.25	-
641400	EQUIP INSTR,ADDITNL>1000	-	23,936.98	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	3,323.91	-
643000	LEASE PURCHASE EQUIPMENT	-	6,448.43	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	4,518.93	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	11,643.17	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	29,637.93	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	19,155.62	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	94,524.84	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	245.59	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	65,024.51	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	84,255.84	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	27,699.40	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	36,608.00	-
	Capital Outlay Subtotal	6,693,457.00	6,461,951.40	3,259,458.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,577,258.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,577,258.00	-	5,293,891.00
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	6,283,002.00	-	8,296,130.00





## FUND 42

### MEASURE M BOND CONSTRUCTION FUND



		<b>Palomar College</b>		
		<b>M BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2019 and 2020		
		<b>FUND 42</b>		Run Sep 05, 2019
		<b>PROP M BOND</b>		
		<b>CONSTRUCTION</b>		
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
212100	SUPERVISOR, CAST	-	251,615.60	255,960.00
212200	CLASSIFIED REGULAR SALARY	-	167,253.44	136,260.00
21's	<b>Non-Instr Salaries - Reg</b>		<b>418,869.04</b>	<b>392,220.00</b>
232200	OVERTIME SUPERVISOR SALRIED	-	1,338.76	-
23's	<b>Non-Academic Salaries - Other</b>		<b>1,338.76</b>	<b>-</b>
	<b>Non Acad Salaries Subtotal</b>		<b>420,207.80</b>	<b>392,220.00</b>
322102	PERS CLASSIFIED	-	29,817.75	-
322202	PERS NON-INSTR ADMIN/SUPR	-	41,511.84	-
32's	<b>PERS</b>		<b>71,329.59</b>	<b>81,319.00</b>
332102	FICA CLASSIFIED	-	10,383.95	-
332202	FICA NON-INSTR ADMIN/SUPR	-	15,628.26	-
336102	MEDCA CLASSIFIED	-	2,428.51	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	3,654.99	-
33's	<b>FICA &amp; Medicare (OASDI)</b>		<b>32,095.71</b>	<b>30,006.00</b>
340252	MEDIC CLASSIFIED	-	37,880.00	63,518.00
340302	MEDIC NON-INSTR ADMIN/SUPR	-	44,996.00	95,277.00
341252	DENT CLASSIFIED	-	2,292.06	2,460.00
341302	DENT NON-INSTR ADMIN/SUPR	-	2,461.80	3,690.00
342252	VISION CLASSIFIED	-	576.51	362.00
342302	VISION NON-INSTR ADMIN/SUP	-	561.78	543.00
343252	LIFE CLASSIFIED	-	241.84	234.00
343302	LIFE NON-INSTR ADMIN/SUPR	-	232.32	351.00
344252	LTD CLASSIFIED	-	396.18	248.00
344302	LTD NON-INSTR ADMIN/SUPR	-	550.65	466.00
345252	LTC CLASSIFIED	-	108.50	84.00
345302	LTC NON-INSTR ADMIN/SUPR	-	105.00	126.00
348020	FUTURE RETIREE HEALTH CLS	-	15,600.75	9,352.00
348030	FUTURE RETIREE HEALTH AA/CAST	-	15,097.50	14,028.00
349501	HSA ER CLASSIFIED	-	1,750.00	1,750.00
34's	<b>Health &amp; Welfare</b>		<b>122,850.89</b>	<b>192,489.00</b>
352102	UNEMPLOYMENT CLASSIFIED	-	83.54	-
352202	UNEMP NON-INSTR ADMIN/SUP	-	115.87	-
35's	<b>State Unempl Insurance</b>		<b>199.41</b>	<b>197.00</b>
362102	WC CLASSIFIED	-	2,490.47	-
362202	WC NON-INSTR ADMIN/SUPERV	-	3,766.45	-
36's	<b>Workers' Comp</b>		<b>6,256.92</b>	<b>6,080.00</b>
37's	<b>APPLE</b>		<b>-</b>	<b>-</b>
	<b>Employee Benefits Subtotal</b>		<b>232,732.52</b>	<b>310,091.00</b>
515300	SOFTWARE LICENSING FEES	-	35,334.20	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	(24,202.32)	-
545100	ADVERTISEMENTS REQ BY LAW	-	3,058.00	-
545200	LAWYERS' FEES	-	383,626.81	-
551400	MANAGEMENT FEES	-	12,392.13	-
551900	OTH PERSONAL&CONSULT SVC	-	303,832.05	-
562000	RENTS & LEASES, LAND/BLDGS	-	662,772.55	-
565100	MAINTENANCE AGREEMT,EQUIP	-	17,919.00	-
565200	MAINTENCE AGREE,SOFTWARE	-	1,280.00	-
	<b>Other Oper Exp Subtotal</b>		<b>1,396,012.42</b>	<b>-</b>
623000	BUILDING CONSTRUCTION	-	11,173,417.95	-
623100	ARCHITECTURL&ENGINEER FEE	-	3,963,398.81	-
623200	BLUEPRINTS&INSPECTION SVCS	-	734,491.34	-
623300	PERMITS AND FEES	-	339,029.26	-
631000	LIBRARY BOOKS	-	2,576.83	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	322.17	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,184,327.15	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,938,010.55	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	573,426.45	-



		<b>Palomar College</b>		
		M BUDGET REPORT		
		Comparing Fiscal Years		
		2019 and 2020		
		<b>FUND 42</b>		Run Sep 05, 2019
		<b>PROP M BOND</b>		
		<b>CONSTRUCTION</b>		
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	196,940.31	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	845,199.46	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	10,960.72	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	131,570.00	-
	<b>Capital Outlay Subtotal</b>		<b>21,093,671.00</b>	<b>182,352,706.00</b>
<b>Expense Grand Total</b>		<b>199,560,424.00</b>	<b>23,142,623.74</b>	<b>183,055,017.00</b>
886200	INTEREST COUNTY TREASURY	1,500,000.00	4,137,216.34	4,000,000.00
889999	BEGINNING BALANCE, LOCAL	198,060,424.00	-	179,055,017.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>199,560,424.00</b>	<b>4,137,216.34</b>	<b>183,055,017.00</b>
<b>Revenue Grand Total</b>		<b>199,560,424.00</b>	<b>4,137,216.34</b>	<b>183,055,017.00</b>

# FUND 43

## ENERGY CONSERVATION FUND



<b>Palomar College</b>				
<b>BUDGET REPORT</b>				
Comparing Fiscal Years				
2019 and 2020				
<b>FUND 43</b>				
<b>ENERGY CONSERVATION</b>				Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
500010	OTHER OPER EXP	500,000.00	-	590,000.00
580100	ELECTRICITY	-	484,532.00	-
	<b>Other Oper Exp Subtotal</b>	<b>500,000.00</b>	<b>484,532.00</b>	<b>590,000.00</b>
799010	CONTINGENCY HOLDING ACCOUNT	1,115,039.00	-	514,905.00
	<b>Other Outgoing Subtotal</b>	<b>1,115,039.00</b>	<b>-</b>	<b>514,905.00</b>
<b>Expense Grand Total</b>		<b>1,615,039.00</b>	<b>484,532.00</b>	<b>1,104,905.00</b>
886200	INTEREST COUNTY TREASURY	18,000.00	19,397.39	3,000.00
889900	OTHER LOCAL REVENUES	30,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	1,567,039.00	-	1,101,905.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>1,615,039.00</b>	<b>19,397.39</b>	<b>1,104,905.00</b>
<b>Revenue Grand Total</b>		<b>1,615,039.00</b>	<b>19,397.39</b>	<b>1,104,905.00</b>





# FUND 69

## INTERNAL SERVICE FUND (OPEB)

OPEB  
Fund 69





	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2019 and 2020			
	FUND 69			
	POST RETIREMENT BENEFITS			Run Sep 05, 2019
		FY 2018-2019	FY 2018-2019	FY 2019-2020
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
340010	HEALTH & WELFARE	103,548.00	-	106,016.00
340410	MEDICAL RETIREE	5,037,586.00	-	5,205,336.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,738,366.97	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	331,805.00	-
340604	MEDIC CLASSIFIED RETIREEES	-	1,610,099.00	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	542,226.00	-
341410	DENTAL RETIREE	621,228.00	-	599,262.00
341453	DENT ACADEMIC INSTR RETIREE	-	267,163.33	-
341503	DENT EDU ADMIN/SUP RETIREE	-	29,277.72	-
341604	DENT CLASSIFIED RETIREEES	-	249,711.48	-
341654	DENT CLASS ADMN/SUP RETIRE	-	54,825.10	-
345000	EMPLOYER-PAID COBRA	-	6,854.40	-
346000	RETIREE SPOUSAL BENEFITS	-	62,805.00	-
34's	Health & Welfare	5,762,362.00	5,893,134.00	5,910,614.00
	Employee Benefits Subtotal	5,762,362.00	5,893,134.00	5,910,614.00
731000	INTERFUND TRANS OUT BETWEEN	-	4,000,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,000,000.00	-	7,000,000.00
799010	CONTINGENCY HOLDING ACCOUNT	16,704,980.00	-	10,004,056.00
	Other Outgoing Subtotal	20,704,980.00	4,000,000.00	17,004,056.00
Expense Grand Total		26,467,342.00	9,893,134.00	22,914,670.00
886200	INTEREST COUNTY TREASURY	100,000.00	213,344.45	100,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	4,057,895.00	4,418,032.67	3,333,469.00
889900	OTHER LOCAL REVENUES	-	127,117.29	-
889999	BEGINNING BALANCE, LOCAL	18,500,549.00	-	16,814,670.00
88's	Local Revenues Subtotal	22,658,444.00	4,758,494.41	20,248,139.00
898100	INTERFUND TRANSER IN,BETWN	3,808,898.00	3,448,760.33	2,666,531.00
89's	Other Sources Subtotal	3,808,898.00	3,448,760.33	2,666,531.00
Revenue Grand Total		26,467,342.00	8,207,254.74	22,914,670.00



# FUND 71 - FUND 73

## STUDENT TRUST FUNDS





<b>Palomar College</b>				
<b>ASG BUDGET REPORT</b>				
Comparing Fiscal Years				
2019 and 2020				
<b>FUND 71</b>				
<b>ASSOCIATED STUDENTS TRUST</b>				Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
230010	Non-Academic Salaries - Other	4,000.00	-	-
23's	<b>Non-Academic Salaries - Other</b>	<b>4,000.00</b>	-	-
24's	<b>Instr Aides - Other</b>	-	-	-
	<b>Non Acad Salaries Subtotal</b>	<b>4,000.00</b>	-	-
400010	Supplies & Materials	117,111.00	-	117,522.00
441000	SUPPLIES&MATERIAL NONINSTR	-	11,771.54	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>117,111.00</b>	<b>11,771.54</b>	<b>117,522.00</b>
500010	Other Oper Exp	69,036.94	-	69,990.00
562000	RENTS AND LEASES, LAND + BLDGS	-	192.50	-
575300	TRAVEL, STUDENT	-	2,450.55	-
575310	TRAVEL WITH STUDENT	-	707.08	-
575800	FOOD FOR MEETINGS	-	15,061.73	-
585260	BANK CREDIT CARD EXPENSE	-	86.16	-
585750	PRINTING	-	616.60	-
	<b>Other Oper Exp Subtotal</b>	<b>69,036.94</b>	<b>19,114.62</b>	<b>69,990.00</b>
752000	STUDENT SCHOLARSHIPS	-	1,000.00	-
752010	STUDENT SCHOLARSHIPS	1,000.00	-	15,200.00
	<b>Other Outgoing Subtotal</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>15,200.00</b>
<b>Expense Grand Total</b>		<b>191,147.94</b>	<b>31,886.16</b>	<b>202,712.00</b>
882100	CONTRB,GIFTS,GRANTS,ENDOW	406.87	946.87	-
884350	MISC SALES AND COMMISSION	-	2,102.35	-
886100	INTEREST BANK ACCOUNTS	100.00	278.02	100.00
888930	LOCKER RENTAL FEE	-	10.00	-
888950	POSTING FEES INCOME ASG	5,000.00	6,250.00	5,000.00
889100	ASG INCOME	1,800.00	-	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	5,553.00	3,000.00
889999	BEGINNING BALANCE, LOCAL	145,558.00	-	158,812.00
88's	<b>Local Revenues Subtotal</b>	<b>155,864.87</b>	<b>15,140.24</b>	<b>168,712.00</b>
898100	INTERFUND TRANSER IN,BETWN	34,000.00	30,000.00	34,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,283.07	-	-
89's	<b>Other Sources Subtotal</b>	<b>35,283.07</b>	<b>30,000.00</b>	<b>34,000.00</b>
<b>Revenue Grand Total</b>		<b>191,147.94</b>	<b>45,140.24</b>	<b>202,712.00</b>









# FUND 74

## STUDENT FINANCIAL AID TRUST FUND



Student Success & Equity





# FUND 75

## SCHOLARSHIP AND LOAN TRUST FUND









# FUND 79

## OTHER TRUST FUND





	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2019 and 2020		
		<b>FUND 79</b>		
	<b>OTHER TRUST FUNDS</b>			Run Sep 05, 2019
		<b>FY 2018-2019</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
799310	RESERVE JPA IRREVOCABLE TRUST	7,089,274.00	-	9,089,273.00
	<b>Other Outgoing Subtotal</b>	<b>7,089,274.00</b>	<b>-</b>	<b>9,089,273.00</b>
<b>Expense Grand Total</b>		<b>7,089,274.00</b>	<b>-</b>	<b>9,089,273.00</b>
886100	INTEREST BANK ACCOUNTS	301,320.00	301,319.54	-
889999	BEGINNING BALANCE, LOCAL	4,787,954.00	-	7,089,273.00
	<b>88's Local Revenues Subtotal</b>	<b>5,089,274.00</b>	<b>301,319.54</b>	<b>7,089,273.00</b>
898100	INTERFUND TRANSER IN,BETWN	2,000,000.00	2,000,000.00	2,000,000.00
	<b>89's Other Sources Subtotal</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
<b>Revenue Grand Total</b>		<b>7,089,274.00</b>	<b>2,301,319.54</b>	<b>9,089,273.00</b>

# GLOSSARY





## GLOSSARY OF FINANCE TERMS

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

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

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

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

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

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

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

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

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

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

**Appropriation for Contingencies** – (formerly termed Undistributed Reserve).

**Appropriation Limitation**

See Gann Limitation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Deficit** – Excess of liabilities over assets.

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

**Designated Income** – Income received for a specific purpose.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Reserve** – An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes. The Chancellor's Office mandated a minimum reserve of 3% with a Board reserve of 7%. Currently, Palomar's unrestricted reserve is \$8M.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

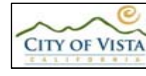
**Unencumbered Balance** – The portion of an appropriation or allotment not yet expended or obligated.

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

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

**PALOMAR COMMUNITY COLLEGE DISTRICT**

Summary of Local Demographics



Source

**Unincorporated**

Population of the Jurisdiction - 2018	<i>a</i>	513,123		1,419,845		151,478		95,768		103,381		50,207		177,362		114,622		56,994
Population Change Since 2010 Census	<i>b</i>	5.4%		9.1%		5.3%		14.3%		10.2%		5.0%		6.2%		8.8%		6.7%
Area (Sq Miles) of the Jursidiction	<i>c</i>	4,206	*	325.2		36.8		24.4		18.7		39.1		41.2		37.7		16.2
Median Income of the Jurisdiction - 2016	<i>d</i>	\$66,529	*	\$68,117		\$54,268		\$63,960		\$54,203		\$98,859		\$58,949		\$97,145		\$77,460
Median Income as % of State Median	<i>e</i>	104%	*	107%		85%		100%		85%		155%		92%		152%		121%
Median Home Sales Value - 2017	<i>f</i>	\$549,850	*	\$583,750		\$487,450		\$552,150		\$500,550		\$687,650		\$494,750		\$809,200		\$484,000
Assessed Valuation of the Jurisdiction - 2018/19	<i>g</i>	\$73,971,590,424		\$249,614,622,851		\$16,040,918,913		\$12,837,327,829		\$11,608,396,227		\$10,664,423,837		\$23,696,755,046		\$33,222,405,443		\$6,165,880,981
Assessed Valuation Per Capita	<i>h</i>	N/A		\$175,804		\$105,896		\$134,046		\$112,288		\$212,409		\$133,607		\$289,843		\$108,185
Assessed Valuation Per Square Mile	<i>i</i>	N/A		\$767,596,245		\$435,776,118		\$526,767,658		\$621,434,488		\$272,886,997		\$574,745,453		\$880,763,665		\$379,906,407
Largest Employer in the Jurisdiction	<i>j</i>	UC San Diego	*	Naval Base SD		Palomar Medical Center		San Marcos USD		Vista USD		General Atomics		Genentech		Life Technologies		Santee ESD
Estimated Population within the Distirct - 2018	<i>k</i>	227,108		164,986		151,478		95,749		103,381		50,207		47,285		11,451		0
% of Jurisdiction within the District	<i>l</i>	44.26%		11.62%		100.00%		99.98%		100.00%		100.00%		26.66%		9.99%		0.00%
Assessed Valuation of Jurisdiction in the District	<i>m</i>	\$32,742,650,191		\$29,008,333,325		\$16,040,918,913		\$12,834,761,399		\$11,608,396,227		\$10,664,423,837		\$6,316,440,453		\$3,318,209,880		\$238,364
% of the District's Assessed Valuation	<i>n</i>	26.72%		23.67%		13.09%		10.47%		9.47%		8.70%		5.15%		2.71%		0.00%
Assessed Valuation Per Capita of the District	<i>o</i>	\$144,172		\$175,823		\$105,896		\$134,046		\$112,288		\$212,409		\$133,583		\$289,781		N/A

\* County-wide as Unincorporated County area is not available

**Sources:**

*a* - State of California, Department of Finance

*b* - United States Census Bureau and State of California

*c* - United States Census Bureau

*d* - United States Census Bureau

*e* - United States Census Bureau

*f* - Zillow

*g* - CalMuni Statistics

*h* - CalMuni Statistics and State of California, Department of Finance

*i* - CalMuni Statistics and United States Census Bureau

*j* - Comprehensive Annual Financial Report and/or website for respective jurisdiction

*k* - State of California, Department of Finance and CalMuni Statistics

*l* - CalMuni Statistics

*m* - CalMuni Statistics

*n* - CalMuni Statistics

*o* - CalMuni Statistics and State of California, Department of Finance