



# TENTATIVE BUDGET

## FISCAL YEAR 2021-22

SUBMITTED FOR APPROVAL  
AT THE JUNE 1, 2021  
GOVERNING BOARD MEETING



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



## OUR VISION

Learning for Success

## OUR MISSION

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

## OUR VALUES

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

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

# PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD

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



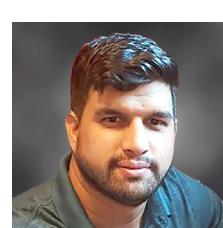
**Brian Olson**  
Board President



**Mark Evilsizer**  
Board Vice President



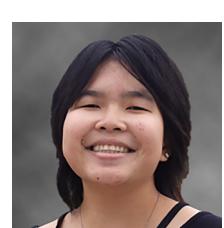
**Norma Miyamoto**  
Board Secretary



**Christian Garcia**  
Board Trustee

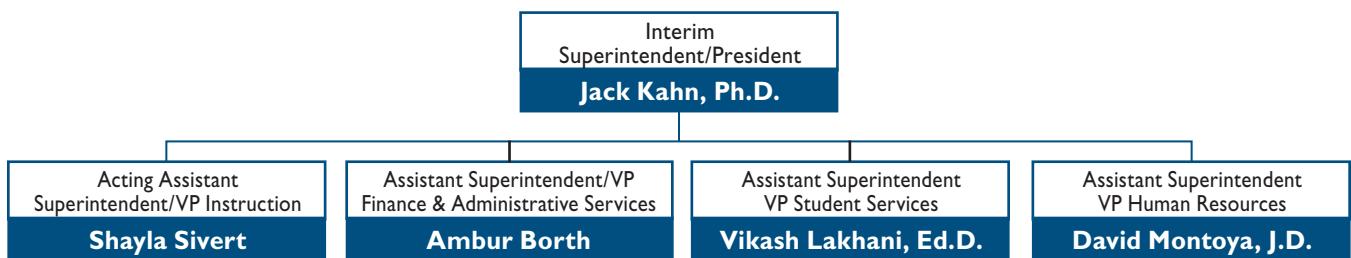


**Roberto Rodriguez**  
Board Trustee



**Rachel Alazar**  
Student Trustee

## DISTRICT EXECUTIVE ADMINISTRATION



## FISCAL SERVICES LEADERSHIP TEAM

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

**Cassandra Stone** ..... Manager, Student Accounts and Cashiering

**Robert Threatt** ..... Internal Auditor/Analyst

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**Jack S. Kahn, Ph.D.**

Interim Superintendent/President

**Governing Board**

Mark R. Evilsizer

Christian Garcia

Norma Miyamoto

Brian E. Olson

Roberto Rodriguez

Student Trustee, Rachel Alazar

**Office of the President**

June 1, 2021

TO: Governing Board of the Palomar Community College District

FROM: Jack Kahn, Ph.D., Interim Superintendent/President

PRESENTED BY: Ambur Borth, Assistant Superintendent/ Vice President, Finance and Administrative Services

Due to the extended uncertainties associated with the coronavirus disease 2019 (COVID-19) pandemic, and the impacts of the Governor's May revise to the proposed budget, these and continued college led cost reduction initiatives and identified one-time cost increases were utilized in developing the Palomar Community College District's Tentative Budget for fiscal year 2021-22.

We utilized the knowledge gained through associated cost reductions of retirements confirmed in fiscal year 2020-21. We identified and prioritized one-time cost increases through an integrated planning model, which includes the program review process. Additionally, we have addressed operational costs that will be covered by Higher Education Emergency Relief Funds (HEERF) as these relate directly to pandemic related expenses.

The initiatives associated with our response to the eight original recommendations prescribed in the November 2019 Fiscal Health Risk Analysis report from the Fiscal Crisis Management Assessment Team (FCMAT) and recommendations received from FCMAT in January 2021 have been incorporated into the Tentative Budget for fiscal year 2021-22. While we have made substantial progress in addressing the concerns contained in the November 2019 report, such as professional development, data integrity projects, commitment accounting, increased auditing activities, and alignment of planning with budget management; we have continued work to do in addressing the long-term fiscal health of the District. The 2021-22 budget revenue and expenditure assumptions do not rely on the funding of the Education Centers in Fallbrook and Rancho Bernardo, as per the January 2021 recommendation gained from FCMAT.

The 2021-22 fiscal year budget is \$581,649,371 million. The budget is balanced as required by law. It consists of \$216,153,083 million in general unrestricted and restricted funds and \$365,496,288 million in other governmental, proprietary, and fiduciary funds. For fiscal year 2020-21, the District is projected to end with a \$28,005,368 million fund balance in the general unrestricted fund, which is the operational money for the District and the only funds that are discretionary.

Our focus remains on a continuing evaluation of expense reducing initiatives. We recognize that there are some areas that require expansion, but we also

need to continue to examine inefficiencies in staffing. We need to continue to make progress with reorganization so that Palomar College is best designed to meet the needs of our students now and into the future.

During the fiscal year 2020-21, the College reported 15,213.58 FTES, which represents a decline of 3,246.02 FTES, or 17.58%. The Enrollment Management Task Force has met consistently throughout the 2020-21 fiscal year and will continue to implement the various initiatives to solidify our foundation required to address the future impacts of the Student-Centered Funding Formula (SCFF). These initiatives inclusive of a renewed retention strategy and commitment to outreach, will impact our District in the 2021-22 fiscal year and beyond.

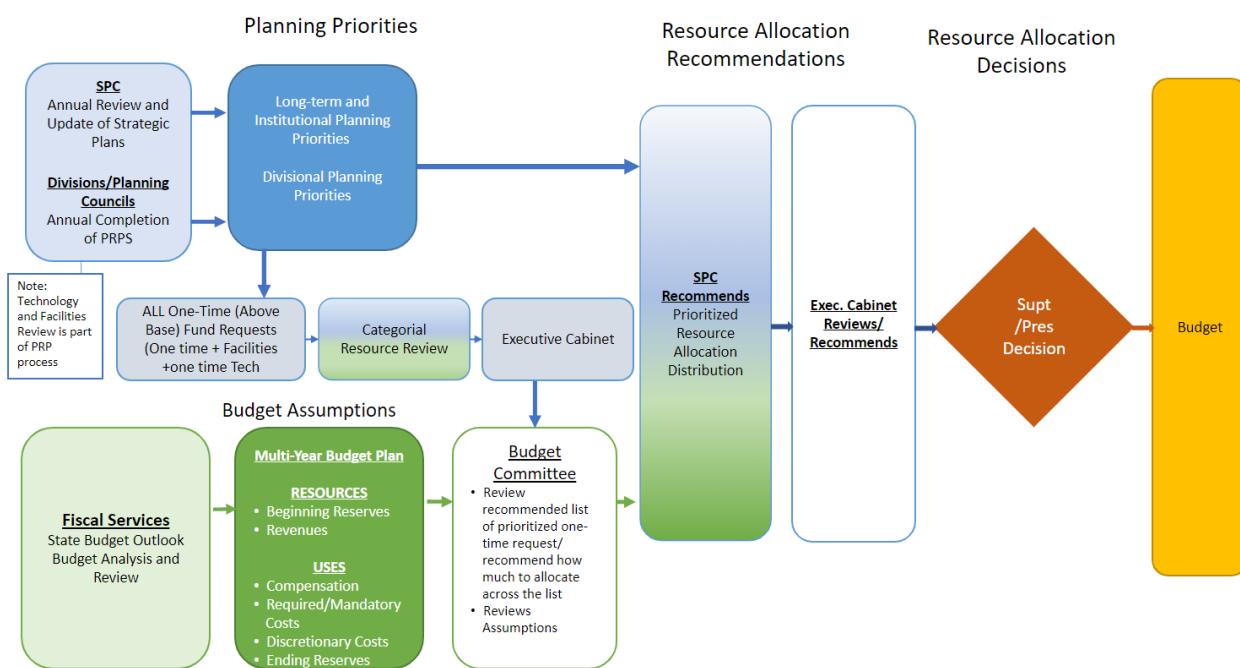
Finally, we are committed to making certain that programming and initiatives that impact student success will continue to be our top priority. Given our focus on Diversity, Equity, and Inclusion we will also examine priorities from that lens. As we progress through the first half of the fiscal year, we will closely monitor the impact of our return to campus planning in staffing and serving our students. The majority of the main campus and education centers will not be fully populated until spring 2022. This complete re-population may result increased direct and indirect costs, and the 2021-22 budget reflects these potential realties.

I would like to thank the campus community for all of their support, words of appreciation and commitment while we continue to work through our response to the FCMAT reports, plan for a full return to campus, re-build our enrollment, and substantiate the status of the College. I am in deep appreciation to our faculty, staff, and administration for their unrelenting focus on student success, particularly for the last 15 months as we have progressed through this pandemic. I am also grateful to the Governing Board for their trust and investment of me as the current leader of the District and commitment to the continued success of our students.

# PALOMAR COMMUNITY COLLEGE DISTRICT FY2021-22 2021-2022 ADOPTED BUDGET ASSUMPTIONS

## Background

When preparing and updating the 2021-22 fiscal year budget it is necessary to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in the budget development and multi-year projections are received directly from School Services of California. All of the assumptions have been reviewed by the Palomar College Budget Committee, Strategic Planning Council, Executive Cabinet and the Palomar College Governing Board. Additionally, the budget includes requests made through the Integrated Planning Model as shown below.



## Revenue Assumptions

The Student Centered Funding Formula (SCFF) was enacted in 2018-19, replacing the financing system that had been in existence for roughly thirty (30) years. The new formula is aligned with the California Community College Chancellor's Vision for Success, which is a plan to improve outcomes for community college students statewide. SCFF established a base, supplemental and performance outcomes funding in place of the prior funding model, which was based on the number of full-time equivalent students (FTES). Additionally, the SCFF guarantees the minimum amount of revenue (hold harmless) at 2017-18 total computational revenue (TCR), adjusted by Cost-of-Living Adjustment (COLA) each year, in years without base reductions or deficits, through 2023-24.

1. Cost-of-Living Adjustment (COLA)

The Department of Finance provided the Statutory Cost-of Living Adjustment with the Governor's 2021-22 May Revision. However, we are following the planning recommendations set forth at that time by School Services of California.

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<i>COLA for SCFF</i>	0.00%	4.05%	2.48%	3.11%	3.54%

2. Lottery Rate per Full-Time Equivalent Student (FTES)

In November 1984, the California voters passed Proposition 37, now known as Non-Prop 20, to benefit public education. Since the California State Lottery began in 1985, the state has distributed 50% of lottery sales revenue back to the public in the form of prizes. Of the remaining revenues, public education, from kindergarten to graduate school, has received more than the statutorily required 34% minimum.

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<i>Unrestricted</i>	\$150	\$150	\$150	\$150	\$150
<i>Restricted</i>	\$49	\$49	\$49	\$49	\$49

3. Mandated Block Grant Funding per Full-Time Equivalent Student (FTES)

Provides funding for the various mandated programs and activities identified in Government Code (GC) Section 17581.6 (f).

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<i>MBG per FTES</i>	\$30.16	\$30.67	\$31.43	\$32.41	\$33.65

4. Property Tax Rate Increase

As of July 26, 2020<sup>1</sup>, the San Diego County's tax assessor certified and closed the 2020 value of all taxable property in the county, reflecting an increase of 5.18% over last year. Properties impacted by COVID-19 will have their values reflected in the 2021 assessment roll per state law.

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<i>PTR</i>	3.36%	3.36%	3.36%	3.36%	3.36%

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<sup>1</sup> <https://timesofsandiego.com/politics/2020/07/15/tax-assessor-tallies-more-than-604-billion-in-taxable-property-in-s-d-county/>

5. Full-Time Equivalent Students (FTES) Assumptions and Impact on Student Centered Funding Formula

	2018-19 Actuals	2019-20 Actuals	2020-21 Est. Actuals	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
<b>District Size</b>	Medium	Medium	Medium	Medium	Medium	Medium	Medium
<b>Centers</b>	1	1	1	1	1	1	1
<b>SCFF FTES: Credit</b>	16,670.61	15,359.24	14,316.04	14,888.68	15,484.23	16,103.60	16,747.74
<b>SCFF FTES: Special Admit</b>	592.58	475.40	579.93	666.92	766.96	882.00	1014.30
<b>SCFF FTES: Incarcerated Credit</b>	13.50	15.25	8.34	9.84	11.61	13.70	16.17
<b>SCFF FTES: Non-Credit</b>	278.74	200.97	134.41	147.85	162.64	178.9	196.79
<b>SCFF FTES: CDCP</b>	394.92	360	174.86	209.83	251.80	302.16	362.59
<b>TOTAL FTES</b>	<b>17,950.35</b>	<b>16,410.86</b>	<b>15,213.58</b>	<b>15,923.13</b>	<b>16,677.23</b>	<b>17,480.36</b>	<b>18,337.59</b>
<b>% Change</b>	<b>0.14%</b>	<b>(8.58%)</b>	<b>(7.21%)</b>	<b>4.66%</b>	<b>4.74%</b>	<b>4.82%</b>	<b>4.90%</b>
<b>TOTAL BASE ALLOCATION</b>	<b>\$77,098,092</b>	<b>\$82,782,281</b>	<b>\$81,577,911</b>	<b>\$80,767,626</b>	<b>\$81,494,358</b>	<b>\$82,115,869</b>	<b>\$88,665,474</b>
<b>SCFF Suppl.: Pell Grant Recipients</b>	5,217	5,743	4,766	7,000	7,840	8,232	8,232
<b>SCFF Suppl.: Promise Grant Recipients</b>	14,253	12,858	10,672	13,340	16,008	17,929	17,929
<b>SCFF Suppl.: AB540 Students</b>	671	589	495	625	669	716	716
<b>TOTAL SUPPLEMENTAL</b>	<b>\$18,605,155</b>	<b>\$19,093,668</b>	<b>\$18,192,120</b>	<b>\$15,716,152</b>	<b>\$21,192,470</b>	<b>\$25,553,824</b>	<b>\$29,005,390</b>

	2018-19 Actuals	2019-20 Actuals	2020-21 Est. Actuals	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
<b>Associate Degree for Transfer</b>	599	705	620	1,258	1,321	1,387	1,387
<b>Associates Degree</b>	961	930	825	579	600	600	600
<b>Bachelor's Degree</b>	0	0	0	0	0	0	0
<b>Credit Certificates</b>	515	485	388	415	444	475	475
<b>Transfer Level Math &amp; English</b>	535	606	673	747	829	920	920
<b>Transfers</b>	1,153	1,205	1,265	1,329	1,395	1,465	1,465
<b>9+ CTE Units</b>	3,339	3,298	3,298	3,298	3,298	3,298	3,298
<b>Regional Living Wage</b>	2,676	2,817	2,930	3,047	3,169	3,295	3,295
<b>Associate Degree for Transfer (Pell)</b>	239	295	260	566	660	693	693
<b>Associates Degree (Pell)</b>	402	391	347	261	300	300	300
<b>Bachelor's Degree (Pell)</b>	0	0	0	0	0	0	0
<b>Credit Certificates (Pell)</b>	136	127	116	125	155	166	166
<b>Transfer Level Math &amp; English (Pell)</b>	146	161	202	224	249	276	276
<b>Transfers (Pell)</b>	391	376	380	465	558	586	586
<b>9+ CTE Units (Pell)</b>	1,004	1,029	989	1,154	1,154	1,154	1,154
<b>Regional Living Wage (Pell)</b>	469	547	557	579	634	547	547

	2018-19 Actuals	2019-20 Actuals	2020-21 Est. Actuals	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
Associate Degree for Transfer (Promise)	399	462	434	881	925	971	971
Associates Degree (Promise)	647	614	578	405	420	420	420
Bachelor's Degree (Promise)	0	0	0	0	0	0	0
Credit Certificates (Promise)	262	248	233	249	267	285	285
Transfer Level Math & English (Promise)	263	286	404	373	414	460	460
Transfers (Promise)	645	679	709	797	907	952	952
9+ CTE Units (Promise)	1,800	1,704	1,715	1,715	1,814	1,814	1,814
Regional Living Wage (Promise)	1,125	1,265	1,318	1,371	1,1426	1,483	1,483
<b>TOTAL SUCCESS</b>	<b>\$10,640,865</b>	<b>\$9,763,779</b>	<b>\$10,604,986</b>	<b>\$11,302,066</b>	<b>\$12,234,844</b>	<b>\$13,378,648</b>	<b>\$14,942,165</b>
Total SCFF TCR	\$106,344,112	\$111,639,728	\$110,375,017	\$107,785,844	\$114,921,673	\$121,048,340	\$132,613,029
Hold Harmless	\$5,317,220	\$3,652,603	\$3,484,852	\$12,001,390	\$7,836,285	\$5,527,390	\$0
Total Revenue	\$111,661,332	\$115,292,331	\$115,124,684	\$119,787,234	\$122,757,958	\$126,575,730	\$132,613,029
Deficit Factor		(\$1,093,864)	(\$2,742,994)				
<b>FUNDED SCFF</b>	<b>\$111,661,332</b>	<b>\$114,198,467</b>	<b>\$112,381,690</b>	<b>\$119,787,234</b>	<b>\$122,757,958</b>	<b>\$126,575,730</b>	<b>\$132,613,029</b>

#### 6. Ongoing Revenue Detail

Ongoing Revenue is comprised of State Income, Nonresident Tuition, Apprenticeship and the GASB 45 requirement of recognizing STRS On-Behalf Revenue and Expense.

	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Est. Actuals</b>	<b>2021-22 Projection</b>	<b>2022-23 Projection</b>	<b>2023-24 Projection</b>	<b>2024-25 Projection</b>
<b>Apprenticeship</b>	\$2,735,261	\$2,412,012	\$2,406,636	\$2,406,636	\$2,406,636	\$2,406,636	\$2,406,636
<b>Other State Revenue</b>	\$1,482,932	\$1,440,761	\$1,500,000	\$1,439,419	\$1,439,419	\$1,439,419	\$1,439,419
<b>Lottery</b>	\$3,229,453	\$2,793,659	\$2,633,700	\$2,396,100	\$2,563,800	\$2,589,450	\$2,615,400
<b>Mandated Costs</b>	\$560,956	\$555,010	\$529,549	\$566,444	\$500,464	\$540,509	\$586,641
<b>On-Behalf STRS</b>	\$8,096,431	\$5,594,823	\$5,248,956	\$5,248,956	\$5,248,956	\$5,248,956	\$5,248,956
<b>Equal Employment Opportunity</b>	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>Nonresident Tuition</b>	\$3,421,773	\$2,573,202	\$2,678,991	\$2,678,991	\$2,700,000	\$2,700,000	\$2,700,000
<b>TOTAL ONGOING REVENUE</b>	<b>\$19,526,806</b>	<b>\$15,369,467</b>	<b>\$15,047,832</b>	<b>\$14,786,546</b>	<b>\$14,909,275</b>	<b>\$14,974,970</b>	<b>\$15,047,052</b>

#### 7. One-Time Revenue

	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Est. Actuals</b>	<b>2021-22 Projection</b>	<b>2022-23 Projection</b>	<b>2023-24 Projection</b>	<b>2024-25 Projection</b>
<b>Prior Year Revenue</b>	(\$25,061)	\$1,083,013	\$900,000	\$500,000	\$500,000	\$500,000	\$500,000
<b>Interfund Transfers</b>	\$6,748,113	\$8,748,959	\$258,542	\$137,999	\$0	\$0	\$0
<b>Follett</b>	\$340,128	\$235,669	\$166,692	\$166,692	\$423,278	\$423,278	\$423,278
<b>Health Srvc Sale to Employee</b>	\$3,230	\$2,230	\$0	\$0	\$2,000	\$2,000	\$2,000
<b>Library Copier Dales</b>	\$7,565	\$0	\$0	\$0	\$12,090	\$12,090	\$12,090
<b>Catalog Sales</b>	\$53,188	\$35,762	\$0	\$0	\$54,227	\$54,227	\$24,227
<b>Business Services Charges</b>	\$49,898	\$30,266	\$6,782	\$50,000	\$50,903	\$50,903	\$50,903
<b>Ticket/Gate Program Sales</b>	\$18,980	\$17,210	\$0	\$0	\$18,624	\$18,624	\$18,624

<b>Vending Commissions</b>	\$153,273	\$140,040	\$146	\$500	\$106,958	\$106,958	\$106,958
<b>Misc. Sales &amp; Commissions</b>	\$104,760	\$51,368	\$25,052	\$0	\$76,896	\$76,896	\$76,896
<b>Facilities Rental &amp; Lease</b>	\$143,062	\$185,869	\$59,522	\$0	\$119,044	\$119,044	\$119,044
<b>Interest Bank Accounts</b>	\$23,386	\$14,678	\$132	\$132	\$132	\$132	\$132
<b>Interest County Treasury</b>	\$828,670	\$591,038	\$220,287	\$220,287	\$220,287	\$220,287	\$220,287
<b>Oth Interest &amp; Invest Income</b>	\$500	\$500	\$500	\$500	\$500	\$500	\$500
<b>Field Trip; Use of NonDist. Fac</b>	\$12,130	\$5,445	\$0	\$5,000	\$10,000	10,000	\$10,000
<b>Hlth Services Physical Exam</b>	\$19,609	\$18,034	\$0	\$0	\$19,930	\$19,930	\$19,930
<b>Instr Mat Fees; Sales</b>	\$468,517	\$226,174	\$200,000	\$162,764	\$200,000	\$200,000	\$200,000
<b>Transcript Income</b>	\$138,328	\$144,816	\$136,995	\$110,000	\$140,000	\$140,000	\$140,000
<b>Nonresident Fee Foreign (HEERF II)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Vending Commissions (HEERF II)</b>	\$0	\$0	\$449,980	\$449,980	\$0	\$0	\$0
<b>Misc. Local Income</b>	\$446,123	\$1,401,796	\$25,000	\$158,198	\$770,441	\$770,441	\$770,441
<b>Fallbrook Signage Revenue</b>	\$0	\$0	\$0	\$0	\$0	\$350,000	\$350,000
<b>TOTAL REVENUE</b>	<b>\$140,722,536</b>	<b>\$142,500,800</b>	<b>\$129,819,649</b>	<b>\$136,530,832</b>	<b>\$140,253,568</b>	<b>\$144,626,010</b>	<b>\$150,735,391</b>

## Expenditure Assumptions

- Full-time Equivalent Student enrollment projections are estimated to increase but, at this time, a corresponding staffing increase has not been included in the budget expense.
- Step and column movement has been budgeted at approximately 1.08% for all employees as follows:

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>Step &amp; Column Instruction</i>	1.08%	1.08%	1.08%	1.08%	1.08%
<i>Step &amp; Column Non-Instruction</i>		\$532,704	\$538,458	\$544,273	\$550,151
<b>TOTAL Step &amp; Column</b>		\$278,368	\$281,375	\$284,414	\$287,485
		<b>\$811,072</b>	<b>\$819,833</b>	<b>\$828,687</b>	<b>\$837,636</b>

- The Current Bargaining Agreement with CCE includes the pass-through of all Cost-of-Living Adjustments, and therefore, the COLA has been included in salary estimates in the projections.

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>COLA Rate</i>	0.00%	4.05%	248%	3.11%	3.54%

- Cal STRS and Cal PERS estimates are as follows:

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>STRS</i>	16.15%	16.92%	19.10%	19.10%	19.1%
	\$11,503,701	\$12,675,713	\$14,822,101	\$15,448,125	\$16,167,735
<i>PERS</i>	20.70%	22.91%	26.10%	27.10%	27.70%
	\$5,589,850	\$6,506,193	\$7,677,975	\$8,308,861	\$8,888,436
<b>Total</b>	<b>\$17,093,551</b>	<b>\$18,265,563</b>	<b>\$21,418,698</b>	<b>\$22,586,753</b>	<b>\$23,804,310</b>
<i>Annual Increase</i>		<b>\$1,172,013</b>	<b>\$3,153,134</b>	<b>\$1,168,056</b>	<b>\$1,217,557</b>

- Health and Welfare Annual Increase estimates are as follows:

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>H&amp;W Increase</i>	4.00%	2.64%	4.00%	4.00%	4.00%
<b>Total Estimated H&amp;W Expense</b>	<b>\$14,464,546</b>	<b>\$14,846,410</b>	<b>\$15,439,083</b>	<b>\$16,056,646</b>	<b>\$16,698,912</b>

- Old Age, Survivors and Disability Insurance (OASDI) rates used to fund Social Security Program:

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>OASDI Rate</i>	6.20%	6.20%	6.20%	6.20%	6.20%
<b>Total Estimated OASDI Expense</b>	<b>\$2,666,006</b>	<b>\$2,804,207</b>	<b>\$2,904,788</b>	<b>\$3,027,474</b>	<b>\$3,168,501</b>

7. Unemployment Insurance (UI) tax rate:

	2020-21	2021-22	2022-23	2023-24	2024-25
UI Rate	0.05%	1.23%	1.23%	1.23%	1.23%
Total Estimated UI Expense	\$41,333	\$1,068,544	\$1,106,870	\$1,153,620	\$1,207,358

8. Workers' Compensation (WC) rate:

	2020-21	2021-22	2022-23	2023-24	2024-25
WC Rate	1.57%	1.57%	1.57%	1.57%	1.57%
Total Estimated WC Expense	\$1,166,065	\$1,226,318	\$1,270,303	\$1,323,956	\$1,385,629

9. Accumulation Program for Part-time and Limited-service Employees (APPLE) rate: APPLE is an alternative to Social Security offered to part-time, seasonal and temporary employees.

	2020-21	2021-22	2022-23	2023-24	2024-25
APPLE Rate	2.50%	2.50%	2.50%	2.50%	2.50%
Total Estimated APPLE Expense	\$65,234	\$69,501	\$71,994	\$75,034	\$78,529

10. Consumer Price Index (CPI) rate:

	2020-21	2021-22	2022-23	2023-24	2024-25
CPI Rate	2.14%	3.84%	2.40%	2.23%	2.42%

11. Other Expenditure Assumptions:

	2020-21	2021-22	2022-23	2023-24	2024-25
Re-Organization	\$0	\$750,000	\$758,100	\$766,287	\$774,563
PRP 1x Request	\$0	\$200,000	\$200,000	\$200,000	\$200,000
FAS Projects	\$0	\$500,000	\$500,000	\$500,000	\$500,000
Energy Rebate	\$0	\$600,000	\$600,000	\$600,000	\$600,000
Energy Inc. Reopening	\$0	\$0	\$200,000	\$0	\$0
Election Costs	\$250,000	\$0	\$150,000	\$0	\$250,000
HEERF Indirect	(\$1,320,000)	(\$1,500,000)			
HEERF II – Police	(\$1,500,000)	(\$1,300,000)			
Transfers Out	\$2,005,445	\$2,005,445	\$3,305,445	\$3,305,445	\$3,305,445
OPEB Retiree Portion	\$2,666,531	\$2,666,531	\$2,773,192	\$2,884,120	\$2,999,485
OPEB Loan Repayment	\$0	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000

# GENERAL FUND UNRESTRICTED - FY2020-21 PROJECTED ACTUALS V. FY2021-22 TENTATIVE BUDGET

FUND 11	2020-21 Projected Actuals	% TTL	Rate	2021-22 Tentative Budget	% TTL
<b>REVENUES</b>	P1				
<b>A. Apportionment Revenue</b>					
State General Apportionment	(26,072)			-	
Education Protection Account	16,798,631			16,574,290	
Property Taxes	87,469,131			90,410,394	
Enrollment Fee	8,140,000			8,140,000	
COLA		0.0%		4,662,550	
<b>APPORTIONMENT REVENUE</b>	<b>112,381,690</b>	<b>86.6%</b>		<b>119,787,234</b>	<b>87.7%</b>
<b>B. Other State Revenues</b>					
Apprenticeship	2,406,636			2,406,636	
FT Faculty Apportionment	850,561			850,561	
PT Faculty Apportionment	383,722			383,722	
2% BFAP Administration	205,136			205,136	
State Lottery Proceeds	2,633,700			2,396,100	
State Mandated Costs	529,549			566,444	
Other Misc. State Revenues	5,359,537			5,298,956	
<b>OTHER STATE REVENUES</b>	<b>12,368,841</b>	<b>9.5%</b>		<b>12,107,555</b>	<b>8.9%</b>
<b>C. Local Revenues</b>					
Non-resident Tuition	2,678,991			2,678,991	
Prior Year Property Taxes	900,000			500,000	
Other Local Revenues	1,231,585			1,457,052	
<b>LOCAL REVENUES</b>	<b>4,810,576</b>	<b>3.7%</b>		<b>4,636,043</b>	<b>3.4%</b>
<b>E. Other Financing Sources</b>					
Interfund Transfers-In From Fund 69/Fund 29	-			-	
Intrafund Transfers-In	258,542			-	
<b>OTHER FINANCING SOURCES</b>	<b>258,542</b>	<b>0.2%</b>		<b>-</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>129,819,649</b>	<b>100.0%</b>		<b>136,530,832</b>	<b>100.0%</b>
<b>D. EXPENDITURES</b>					
Academic Salaries	49,324,488	39.6%		51,766,906	38.4%
Classified Salaries	25,774,850	20.7%		27,168,193	20.2%
Employee Benefits	35,496,734	28.5%		39,422,748	29.3%
Supplies and Materials	467,578	0.4%		675,275	0.5%
Other Operating Expenses	8,574,526	6.9%		9,050,463	6.7%
Capital Outlay	81,174	0.1%		700,578	0.5%
Intrafund Transfers-Out	2,005,445	1.6%		2,005,445	1.5%
<b>TOTAL CURRENT EXPENDITURES</b>	<b>121,724,795</b>	<b>97.8%</b>		<b>130,789,608</b>	<b>97.0%</b>
<b>E. Interfund Transfers-Out</b>					
Interfund Transfer-Out To Fund 69 - OPEB	2,666,531			3,946,531	
Interfund Transfer-Out To Fund 71 - ASG	30,000			30,000	
<b>Total INTERFUND TRANSFERS-OUT</b>	<b>2,696,531</b>	<b>2.2%</b>		<b>3,976,531</b>	<b>3.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>124,421,326</b>	<b>100.0%</b>		<b>134,766,139</b>	<b>100.0%</b>
<b>FUND BALANCE</b>					
Net Increase (Decrease) in Fund Balance	5,398,323			1,764,693	
<b>Beginning Fund Balance, July 1</b>	<b>20,812,352</b>			<b>26,210,675</b>	
<b>Ending Fund Balance, June 30 (Projected)</b>	<b>26,210,675</b>			<b>27,975,368</b>	
% OF FUND BALANCE OVER EXPENDITURES	21.1%			20.8%	
<b>COMPONENTS OF PROJECTED FUND BALANCE</b>					
Board Reserve	8,709,493	7.0%		9,433,630	
Other Contingency Reserve	15,552,966			16,153,220	
Designated Funds Contingency Holding	1,948,216			2,388,518	
<b>Ending Fund Balance, June 30 (Projected)</b>	<b>26,210,675</b>			<b>27,975,368</b>	

# 2021-22 TENTATIVE BUDGET

## EXECUTIVE SUMMARY

### SUMMARY OF ALL FUNDS

Fund	Fund Description	2020-21 Adopted Budget	2021-22 Tentative Budget
<b>General Fund</b>			
<b>11</b> General Fund Unrestricted (including Designated)		152,644,238	162,983,750
<b>12</b> General Fund Restricted		55,091,455	53,169,333
<b>10</b>	<b>Total General Fund</b>	<b>207,735,693</b>	<b>216,153,083</b>
<b>Other Funds</b>			
<b>22</b> Prop M Bond Interest & Redemption Fund Series A		13,850,009	13,783,069
<b>23</b> Prop M Bond Interest & Redemption Fund Series B		12,695,603	11,363,592
<b>24</b> Prop M Bond Interest & Redemption Fund Series C		17,123,751	12,911,196
<b>25</b> Prop M Bond Interest & Redemption Fund Series D		9,742,247	7,742,060
<b>29</b> Other Debt Service Fund		102,807,350	92,522,106
<b>33</b> Child Development Fund		2,413,217	2,380,135
<b>41</b> Capital Outlay Projects Fund		17,834,092	16,038,946
<b>42</b> Prop M Bond Construction Fund		166,217,572	139,440,013
<b>43</b> Energy Conservation Fund		681,015	31,220
<b>69</b> Other Post-Employment Benefits Fund		16,269,694	19,177,173
<b>71</b> Associated Students Trust Fund		222,825	207,414
<b>72</b> Student Representation Fee Trust Fund		500,953	480,245
<b>73</b> Student Center Fee Fund		245,224	180,681
<b>74</b> Student Financial Aid Trust Fund		23,123,249	39,118,732
<b>75</b> Scholarship Loan and Trust Fund		825,133	726,804
<b>79</b> Other Trust Funds		8,392,902	9,392,902
<b>Total Other Funds</b>		<b>392,944,836</b>	<b>365,496,288</b>
<b>Total Budget For All Funds</b>		<b>600,680,529</b>	<b>581,649,371</b>

# FUNDS AT PALOMAR COLLEGE

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

<b>10</b>	<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)
<b>11</b>	The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted. Fund 11 UNRESTRICTED (DISTRICT OPERATING BUDGET) is used to account for resources available for the general purposes of the District's operation and support of its educational program. Fund 11 DESIGNATED is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, material fees, etc.
<b>12</b>	Fund 12 RESTRICTED is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.
<b>22</b>	<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.
<b>23</b>	<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.
<b>24</b>	<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.
<b>25</b>	<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.
<b>29</b>	<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.
<b>33</b>	<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.

# FUNDS AT PALOMAR COLLEGE

41	<b>CAPITAL OUTLAY PROJECTS FUND</b> The capital outlay projects fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects. General-purpose monies of the district are used to support capital outlay projects inter-fund transfer from the general fund into the capital outlay projects fund.
42	<b>MEASURE M (2006) BOND CONSTRUCTION FUND</b> 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.
43	<b>ENERGY CONSERVATION PROJECTS FUND</b> The Energy Conservation Projects Fund is used to account for energy saving projects with the goal of reducing energy costs while maintaining and improving the comfort of occupied spaces.
69	<b>OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND</b> 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.
71	<b>ASSOCIATED STUDENTS TRUST FUND</b> The District, for organized student body associations, designates the Associated Students Fund to account for monies held in trust. This fund also accounts for monies of student clubs and organizations formed through the District.
72	<b>STUDENT REPRESENTATION FEE TRUST FUND</b> Education Code Section 76070.5 provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. In the fall of 1990, Palomar College established this fee. Monies collected are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before the city, county, and district governments and before offices and agencies of the state government.
73	<b>STUDENT CENTER FEE FUND</b> The fund is to account for monies collected for the addition to the Student Center facility. The funds are used for the debt services of lease revenue bonds.
74	<b>STUDENT FINANCIAL AID TRUST FUND</b> The Student Financial Aid Trust Fund is the fund designated to account for the deposit and the direct payments of government-funded student financial aid, including grants and loans or other monies intended for similar purposes and the required district-matching share of payments to students.
75	<b>SCHOLARSHIP AND LOAN TRUST FUND</b> 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.
79	<b>OTHER TRUST FUND</b> This Fund is used to account for assets invested in an irrevocable trust.



# FUND 10 GENERAL FUND

## UNRESTRICTED, DESIGNATED, RESTRICTED COMBINED

General  
Fund 10





<b>Palomar College</b>			
BUDGET REPORT			
Comparing Fiscal Years			
2021 and 2022			
<b>FUND 10</b>			
<b>COMBINED FUND 11 AND 12</b>			
Run May 27, 2021			
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>
		<b>Budget</b>	<b>Expended/Received</b>
<b>Account</b>		<b>Year to Date</b>	
212300	CLASSIFIED HEALTH PROFESSIONAL	-	161,183.89
212310	CLASSIFIED HEALTH PROFESSIONAL	201,710.00	-
212400	GOVERNING BOARD	-	26,223.48
212410	GOVERNING BOARD	32,640.00	-
212600	NON-INSTRUCTNL ADMINISTRATORS	-	3,904,277.59
212610	NON-INSTRUCTNL ADMINISTRATORS	4,958,100.00	-
219010	CLASSIFIED SALARIES, VACANT	180,000.00	-
<b>21's Non-Instr Salaries - Reg</b>		<b>32,177,468.85</b>	<b>25,316,884.57</b>
221000	INST AIDE CONTRACT,DIRECT INST	-	794,845.98
221010	INST AIDE CONTRACT,DIRECT INST	946,726.00	-
222000	INST AIDE CONTRACT, NOT DIRECT	-	598,796.97
222010	INST AIDE CONTRACT, NOT DIRECT	718,563.00	-
<b>22's Instr Aides - Reg</b>		<b>1,665,289.00</b>	<b>1,393,642.95</b>
230010	NON ACADEMIC SALARIES - OTHER	3,628,241.85	-
231100	HOURLY CLASSIFIED, TEMP	-	881,216.10
231300	HOURLY TUTORS	-	131,919.22
231500	HRLY HEALTH PROFESSIONAL	-	23,152.00
232100	OVERTIME CLASSIFID SALARIED	-	121,769.39
232200	OVERTIME SUPERVISR SALRIED	-	3,846.83
235100	STUDENT EMPLOYEE	-	30,347.31
235200	STUDENT TUTORS	-	568.50
235400	STUDENT WORK STUDY	-	98,933.94
<b>23's Non-Academic Salaries - Other</b>		<b>3,628,241.85</b>	<b>1,291,753.29</b>
240010	INSTR AIDES - OTHER	505,538.00	-
241100	HRLY INSTR AIDE,DIRECT INSTR	-	252,613.17
242100	HRLY INSTAIDE,NOT DIRECTINST	-	6,656.00
<b>24's Instr Aides - Other</b>		<b>505,538.00</b>	<b>259,269.17</b>
<b>Non Acad Salaries Subtotal</b>		<b>37,976,537.70</b>	<b>28,261,549.98</b>
			<b>36,533,837.00</b>
310010	STRS	13,147,943.44	-
311101	STRS ACADEMIC INSTRUCTORS	-	4,571,019.36
311201	STRS EDUCATIONAL ADMIN/SUP	-	234,320.45
311301	STRS OTHERACA NONINSTRUCT	-	1,168,230.15
312202	STRS NON-INSTR ADMIN/SUPR	-	47,238.72
<b>31's STRS</b>		<b>13,147,943.44</b>	<b>6,020,808.68</b>
320010	PERS	7,547,396.45	-
321101	PERS ACADEMIC INSTRUCTORS	-	184,017.59
321201	PERS EDUCATIONAL ADMIN/SUP	-	319,104.74
321301	PERS OTHERACA NONINSTRUCT	-	51,612.33
322102	PERS CLASSIFIED	-	3,910,362.35
322202	PERS NON-INSTR ADMIN/SUPR	-	1,232,498.33
322302	PERS INSTR AIDE DIRECT INSTR	-	165,644.10
322402	PERS INST AIDE NOTDIRECT INS	-	119,452.58
<b>32's PERS</b>		<b>7,547,396.45</b>	<b>5,982,692.02</b>
330010	FICA & MEDICARE (OASDI)	3,694,429.75	-
331101	FICA ACADEMIC INSTRUCTORS	-	72,455.08
331201	FICA EDUCATIONAL ADMIN/SUP	-	95,470.27
331301	FICA OTHERACA NONINSTRUCT	-	18,016.66
332102	FICA CLASSIFIED	-	1,198,210.85
332202	FICA NON-INSTR ADMIN/SUPR	-	364,083.13
332302	FICA INSTR AIDE DIRECT INSTR	-	56,237.35
332402	FICA INSTR AIDE NOTDIRECT INS	-	35,791.95
335101	MEDCA ACADEM INSTRUCTORS	-	468,570.53
335201	MEDCA EDUCATNL ADMIN/SUPV	-	48,579.26
335301	MEDCA OTH ACA NONINSTRUCT	-	113,998.59
336102	MEDCA CLASSIFIED	-	291,125.74
336202	MEDCA NON-INSTR ADMIN/SUP	-	92,434.95
336302	MEDCA INST AIDE DIRECT INSTR	-	15,200.12
336402	MEDCA INST AIDE NOTDIRCT INS	-	8,763.39



Palomar College			
BUDGET REPORT			
Comparing Fiscal Years			
		2021 and 2022	
<b>FUND 10</b>			
<b>COMBINED FUND 11 AND 12</b>			Run May 27, 2021
		FY 2020-2021	FY 2020-2021
		Budget	Expended/Received
<b>Account</b>		<b>Year to Date</b>	
345252	LTC CLASSIFIED	-	13,128.58
345302	LTC NON-INSTR ADMIN/SUPR	-	3,245.71
345310	LTC AA/CAST	4,552.51	-
345352	LTC INSTR AIDE DIRECT INSTR	-	535.96
345402	LTC INST AIDE NOT DIRECT INST	-	410.64
348010	FUTURE RETIREE HEALTH ACA	-	992,445.60
348020	FUTURE RETIREE HEALTH CLS	-	1,261,273.35
348030	FUTURE RETIREE HEALTH AA/CAST	-	348,955.90
348110	FUTURE RETIREE HEALTH ACA	1,313,257.00	-
348210	FUTURE RETIREE HEALTH CLS	1,589,510.10	-
348310	FUTURE RETIREE HEALTH AA/CAST	451,391.60	-
349110	FSA ER ACA	2,900.00	-
349202	FSA ER INSTR AIDE DIRECT INST	-	100.00
349210	FSA ER CLS	4,625.00	-
349301	FSA ER EDUCATIONAL ADMIN/SUPR	-	116.66
349310	FSA ER AA/CAST	500.00	-
349401	HSA ER ACADEMIC INSTRUCTOR	-	131,643.30
349402	HSA ER OTHER ACA NONINSTRUCTO	-	15,356.70
349410	HSA ER ACA	350,158.00	-
349501	HSA ER CLASSIFIED	-	79,499.70
349510	HSA ER CLS	157,672.00	-
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	12,000.00
349602	HSA ER NON-INSTR ADMIN/SUPR	-	18,000.00
349610	HSA ER AA/CAST	99,000.40	-
<b>34's Health &amp; Welfare</b>		<b>18,381,432.95</b>	<b>13,621,945.65</b>
350010	STATE UNEMP INSURANCE	120,927.96	-
351101	UNEMP ACADEMIC INSTRUCTOR	-	16,406.90
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,668.94
351301	UNEMP OTH ACA NONINSTRUCT	-	3,952.96
352102	UNEMPLOYMENT CLASSIFIED	-	9,965.10
352202	UNEMP NON-INSTR ADMN/SUP	-	3,162.76
352302	UNEMP INSTR AIDE DIRECT INST	-	516.96
352402	UNEMP INST AIDE NOTDIRCT INS	-	302.22
359900	SUSPENSE UNEMPLOYMENT	-	2,313.75
<b>35's State Unempl Insurance</b>		<b>120,927.96</b>	<b>38,289.59</b>
360010	WORKER'S COMP	1,470,055.25	-
361101	WC ACADEMIC INSTRUCTORS	-	506,915.83
361201	WC EDUCATIONAL ADMIN/SUPR	-	52,522.47
361301	WC OTHER ACA NON INSTRUCT	-	123,854.72
362102	WC CLASSIFIED	-	315,279.40
362202	WC NON-INSTR ADMIN/SUPERV	-	99,790.53
362302	WC INSTR AIDE DIRECT INSTR	-	16,392.60
362402	WC INSTR AIDE NOTDIRECT INST	-	9,475.25
363102	WC STUDENT	-	2,032.25
<b>36's Workers' Comp</b>		<b>1,470,055.25</b>	<b>1,126,263.05</b>
370010	APPLE	172,537.62	-
371101	APPLE ACADEMIC INSTRUCTOR	-	48,934.82
371301	APPLE OTH ACA NONINSTRUCT	-	5,292.69
372102	APPLE CLASSIFIED	-	16,914.09
372302	APPLE INST AIDE DIRECT INSTR	-	3,480.36
372402	APPLE INS AIDE NOTDIRECT INS	-	677.00
<b>37's APPLE</b>		<b>172,537.62</b>	<b>75,298.96</b>
390010	OTHER BENEFITS	4,000.00	-
399910	BENEFITS, VACANT	223,000.00	-
<b>39's Other Benefits</b>		<b>227,000.00</b>	<b>227,000.00</b>
<b>Employee Benefits Subtotal</b>		<b>44,761,723.42</b>	<b>29,744,235.82</b>
400010	SUPPLIES & MATERIALS	5,221,749.92	-
411000	SOFTWARE LESS THAN \$5,000	-	16,964.82

		<b>Palomar College</b>		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
		<b>FUND 10</b>		
		<b>COMBINED FUND 11 AND 12</b>	Run May 27, 2021	
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
421000	BOOKS,MAGAZINES,PERIODCLS	-	9,537.00	-
422000	SUBSCRIPTIONS, PERIODICALS	-	31,010.64	-
423000	BOOKSTORE TEXTBOOKS	-	255,306.48	-
424000	INSTR'L MAT - PRINTING/ELECTRNC	-	9,815.29	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,186,018.15	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,412.50	-
432000	INSTRUCTIONAL TESTS	-	3,111.50	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	469,762.58	-
441100	SUPPLIES, INSTITUTIONAL	-	2,118.20	-
442000	COST OF FOOD, FOOD SERVICE	-	1,051.03	-
446000	SHIPPING/HANDLING CHARGES	-	480.00	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>5,221,749.92</b>	<b>1,986,588.19</b>	<b>2,854,763.00</b>
500010	OTHER OPER EXP	18,350,629.43	-	13,615,712.00
511000	AUDIT	-	30,573.00	-
515100	INTERNET ACCESS	-	45,483.56	-
515200	JPA SELF-INSURANCE ADMIN	-	63,913.61	-
515300	SOFTWARE LICENSING FEES	-	884,612.56	-
525100	MEMBERSHIP, DISTRICT	-	200,950.29	-
525200	MEMBERSHIP, EMPLOYEE	-	12,385.32	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	761,433.48	-
535400	INS,INTERCOLLEGiate ATHLETIC	-	122,498.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	25,944.00	-
535600	STUDENT MALPRACTICE INSUR	-	16,685.00	-
542400	INTEREST BONDS	-	912.20	-
545100	ADVERTISEMENTS REQ BY LAW	-	9,456.04	-
545200	LAWYERS' FEES	-	129,831.67	-
551200	CLASSROOM SPEAKERS	-	2,000.00	-
551300	INDEPENDENT CONTRACTOR	-	438,897.65	-
551500	SECURITY GUARD SERVICES	-	842.57	-
551900	OTH PERSONAL&CONSULT SVC	-	2,679,972.02	-
555100	POSTAGE	-	117,668.54	-
560900	DISTRICT VEHICLE USE	-	2.32	-
561000	RENT & LEASE, EQUIPMENT	-	13,650.35	-
562000	RENTS & LEASES, LAND/BLDGs	-	155,138.60	-
563000	RENTAL OF TRANSPORTATION	-	3,856.00	-
564000	RENTAL OF FILMS	-	14,935.90	-
565100	MAINTENANCE AGREEMT,EQUIP	-	564,064.84	-
565200	MAINTENCE AGREE,SOFTWARE	-	529,941.69	-
565300	REPAIRS&MAINT NONINST EQUIP	-	188,857.79	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	26,497.31	-
565500	REPAIRS&MAINTENANCE BLDGS	-	27,331.44	-
565550	MAINTENANCE, GROUNDS	-	37,924.70	-
575100	TRAVEL, ACADEMIC ADMIN	-	13,856.55	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	9,043.63	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	9,624.75	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	31,290.71	-
575300	TRAVEL, STUDENT	-	(3,281.12)	-
575400	TRAVEL, NON EMPLOYEE	-	1,550.00	-
575500	ATHLETIC ENTRY FEES	-	80.00	-
575700	TRAINING/PROFESSIONAL DEVELOPMT	-	15,787.00	-
575710	APPRENTICESHIP TRAINING	-	14,098.40	-
580100	ELECTRICITY	-	1,142,553.69	-
580150	FUEL, GAS	-	12,161.06	-
580300	LAUNDRY/DRY CLEANING	-	7,985.21	-
580350	PEST CONTROL	-	5,178.61	-
580400	SEWAGE	-	(1,208.80)	-
580450	TELEPHONE	-	4,583.55	-
580500	TELEPHONE CONNECTIONS	-	82,271.53	-





Palomar College			
BUDGET REPORT			
Comparing Fiscal Years			
2021 and 2022			
<b>FUND 10</b>			
<b>COMBINED FUND 11 AND 12</b>			Run May 27, 2021
		FY 2020-2021	FY 2020-2021
		Budget	Expended/Received
<b>Account</b>		<b>Year to Date</b>	
862410	OTHER GEN CATEGORICAL PROG PY	-	(15,576.00)
862445	STRONG WORKFORCE PROGRAM	3,816,167.00	3,816,166.81
862450	BFAP	683,270.00	683,270.00
862451	BFAP CARRYOVER	18,902.00	18,901.19
862500	CARE	138,033.00	138,033.00
862754	STUDENT EQUITY & ACHIEVEMENT	5,767,785.00	517,482.00
862760	INNOVATION IN HIGHER EDUCATION	1,159,924.00	1,159,923.04
863100	EDUCATION PROTECTION ACCOUNT	17,224,174.00	12,590,240.00
863101	ED PROTECTION ACCT PRIOR YEAR	-	189,590.00
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	20,136.05
865310	ASSOCIATE DEGREE NURSING GRAN	210,300.00	210,300.00
865392	TTIP SOUTH PRIOR YEAR	656,854.00	656,854.00
865650	PT TIME FAC HLTHINS OFC HRS	-	31,007.00
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	226,307.92
868100	STATE LOTTERY PROCEEDS	3,494,042.00	2,007,740.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(112,181.42)
868200	STATE MANDATED COSTS	529,549.00	547,470.00
868400	RETURN TO TITLE IV FROM STATE	-	10,508.00
869800	OTHER MISC STATE REVENUES	9,514,880.00	3,665,745.78
869999	BEGINNING BALANCE, STATE	4,617,646.00	-
<b>86's State Revenues Subtotal</b>		<b>64,889,655.00</b>	<b>36,496,724.68</b>
			<b>58,012,440.00</b>
881100	TAX ALLOCATION SECURD ROLL	76,504,393.00	65,641,874.27
881200	TAX ALLOC SUPPLEMENT ROLL	1,884,613.00	407,884.92
881300	TAX ALLOCN UNSECURED ROLL	2,378,926.00	2,315,294.76
881600	PRIOR YEARS TAXES	-	826,295.22
881700	ERAF ED REVENUE AUG FUND	-	(2,003,580.00)
881800	PROP TAXES RFNDS/ADJS	-	(428,733.62)
881900	RDA RESIDUAL PAYMENTS	6,397,333.00	2,709,880.47
882100	CONTRB,GIFTS,GRANTS,ENDOW	305,412.00	306,251.08
883100	CONTRACT INSTRUCTIONL SVC	575,888.00	334,826.06
883300	CONT INSTR SVC CONTRACT ED	841,290.00	633,597.17
883600	FOLLETT	273,000.00	166,971.51
884170	KKSM ADVERTISING SALES	1,000.00	215.00
884215	BUSINESS SERVICES CHARGES	50,000.00	5,845.76
884260	RECYCLING COMMISSION	-	957.40
884300	VENDING COMMISSIONS	35,000.00	109.76
884320	WELLNESS CENTER FEES	35,000.00	-
884350	MISC SALES AND COMMISSION	28,568.00	19,661.22
886100	INTEREST BANK ACCOUNTS	-	141.82
886200	INTEREST COUNTY TREASURY	600,000.00	148,253.92
886500	OTH INTEREST & INVEST INCOM	-	-
887400	ENROLLMENT FEE	8,227,314.00	7,989,181.50
887600	HEALTH SERVICE FEE STUDENT	835,851.00	877,221.00
887610	HLTH SERVICE INSURANCE PAY	-	146.87
887620	HLTH SERVICE PHYSICAL EXAM	-	65.00
887700	INSTR MAT FEES;SALE MATERL	285,791.00	227,204.00
887910	TRANSCRIPT INCOME	115,000.00	118,473.35
888010	NON RESIDENT TUITION USA	1,178,991.00	1,487,623.50
888020	NONRESIDENT TUITON FOREIGN	1,500,000.00	1,131,475.00
888030	NONRESIDENT CAPITAL OUTLAY	-	2,200.00
888101	PARK STICKER FEE SPRING	973.00	14,501.50
888102	PARK STICKER FEE SUMMER	-	-
888103	PARK STICKER FEE FALL	-	4,863.50
888104	CAMPUS POLICE MISCELLNEOUS FEES	-	5.00
888110	ONE-DAY PERMIT MACHINES	178.00	3,395.00
888900	OTH STUDENT FEES&CHARGES	17,980.00	7,785.00
888920	COURSE TESTING FEE	150,000.00	58,913.00
889030	COBRA ADMIN FEE	-	187.55

		<b>Palomar College</b>		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
		<b>FUND 10</b>		
		<b>COMBINED FUND 11 AND 12</b>		Run May 27, 2021
<b>Account</b>	<b>Description</b>	<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
889650	PARKING FINES	-	37,841.91	52,000.00
889675	LIVE SCAN REVENUE	348.00	683.00	3,000.00
889800	RETURNED CHECKS	-	(1,058.00)	-
889830	RETURNED CHECK FEE	-	60.00	-
889880	STALE DATED/VOID WARRANTS	-	112,511.56	-
889900	OTHER LOCAL REVENUES	2,681,451.00	494,814.62	1,053,109.00
889999	BEGINNING BALANCE, LOCAL	21,553,690.00	-	28,616,251.00
	<b>88's Local Revenues Subtotal</b>	<b>126,457,990.00</b>	<b>83,653,840.58</b>	<b>134,005,047.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	10,349,508.00	2,437,912.33	8,665,990.00
	<b>89's Other Sources Subtotal</b>	<b>10,349,508.00</b>	<b>2,437,912.33</b>	<b>8,665,990.00</b>
	<b>Revenue Grand Total</b>	<b>243,071,117.00</b>	<b>130,323,983.92</b>	<b>217,103,063.00</b>

# FUND II

GENERAL FUND UNRESTRICTED AND DESIGNATED



GFU  
Fund II

		<b>Palomar College</b>			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2021 and 2022			
		<b>FUND 11</b>			Run May 27, 2021
		<b>UNRESTRICTED AND DESIGNATED</b>			
		<b>FY 2020-2021</b>		<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		Budget		Expended/Received	Budget
<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
111000	INSTRUCTIONAL SAL, CONTRACT	-		18,505,524.33	-
111010	INSTRUCTIONAL SALARY, CONTRACT	23,711,321.00		-	24,345,999.00
119010	ACADEMIC SALARIES, VACANT	347,000.00		-	359,221.00
<b>11's Instr Salaries - Contract</b>		<b>24,058,321.00</b>		<b>18,505,524.33</b>	<b>24,705,220.00</b>
121000	ED ADMINISTRATOR, CONTRACT	-		661,593.75	-
121010	ED ADMINISTRATOR, CONTRACT	775,745.00		-	775,856.00
121100	SUPRT/PRESIDENT, CONTRACT	-		214,208.62	-
121110	SUPRT/PRESIDENT, CONTRACT	252,721.00		-	259,304.00
121210	EXECUTIVE EXPENSE ALLOWANCE	12,000.00		-	24,568.00
121310	PRESIDENT'S AUTO ALLOWANCE	-		-	18,425.00
122100	COUNSELORS, CONTRACT	-		1,859,758.17	-
122110	COUNSELORS, CONTRACT	2,220,204.00		-	2,317,798.00
123100	DEAN, ACADEMIC CONTRACT	-		897,612.51	-
123110	DEAN, ACADEMIC CONTRACT	1,090,978.00		-	997,263.00
123200	DEPARTMENT CHAIR, CONTRACT	-		1,605,507.00	-
123210	DEPARTMENT CHAIR, CONTRACT	2,125,992.00		-	2,097,315.00
123400	DIRECTR/COORDINAT,ACA CONT	-		692,173.42	-
123410	DIRECTOR/COORDINATOR, ACA CONT	956,945.00		-	825,136.00
123500	PALOMAR FACULTY FEDERATION	-		92,033.02	-
123510	PALOMAR FACULTY FEDERATION	107,210.00		-	187,531.00
123600	DIRECTOR/COORDINATOR, AA CONT	-		1,141,988.36	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,488,301.00		-	1,607,698.00
125000	LIBRARIANS, CONTRACT	-		635,526.27	-
125010	LIBRARIANS, CONTRACT	847,367.00		-	884,740.00
<b>12's Non-Instr Salaries - Contract</b>		<b>9,877,463.00</b>		<b>7,800,401.12</b>	<b>9,995,634.00</b>
130010	INSTR SALARIES - OTHER	16,649,024.00		-	16,568,707.00
131100	ASSIGN TIME HRLY REPLACEMT	-		756,158.03	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-		7,561,749.21	-
133200	INST ACA HOURLY SUBSTITUTE	-		29,537.13	-
133300	INSTR ACADEMIC, HRLY SUMMR	-		1,433,099.97	-
135200	OVERLOAD,ASSIGNTM RE HRLY	-		18,171.57	-
135300	OVERLOAD,CONTRACT INSTRUC	-		1,720,349.26	-
135500	OVERLOAD,SABBTL REPL HRLY	-		4,813.81	-
135600	OVERLOAD,SUBSTITUTE HRLY	-		8,100.46	-
135700	OVERLOAD,SUMMER ACA HRLY	-		1,154,941.16	-
136100	REPLACE ACA INSTR CONTRACT	-		1,414.33	-
136200	REPLACE SABBATICL,ACAHRLY	-		87,483.01	-
136400	LOADBANK REPL, ADJUNCT	-		96,143.82	-
138100	STIPEND, CONTRACT INSTRUCT	-		23,665.28	-
138200	STIPEND, HOURLY ACADEMIC	-		87,084.67	-
139000	INSTRUCTIONAL SALARY,OTHER	-		623,776.47	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-		68,671.61	-
<b>13's Instr Salaries - Other</b>		<b>16,649,024.00</b>		<b>13,675,159.79</b>	<b>16,568,707.00</b>
140010	NON-INSTR SALARIES - OTHER	1,024,098.00		-	497,343.00
143100	LIBRARIANS, HOURLY	-		47,662.85	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-		248,726.15	-
145100	OVERLOAD,SUMMER NON-INST	-		13,504.78	-
148000	NONINSTR ACA HOURLY, OTHER	-		78,718.37	-
<b>14's Non-Instr Salaries - Other</b>		<b>1,024,098.00</b>		<b>388,612.15</b>	<b>497,343.00</b>
	<b>Academic Salaries Subtotal</b>	<b>51,608,906.00</b>		<b>40,369,697.39</b>	<b>51,766,904.00</b>
211000	EXCUTIVE ADMIN SUPPORT, CAST	-		396,452.93	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	496,095.00		-	639,859.00
212100	SUPERVISOR, CAST	-		1,492,736.28	-
212110	SUPERVISOR, CAST	1,896,448.00		-	1,975,161.00
212200	CLASSIFIED REGULAR SALARY	-		14,684,547.98	-
212210	CLASSIFIED REGULAR SALARY	17,786,854.00		-	18,049,325.00

		<b>Palomar College</b>			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2021 and 2022			
		<b>FUND 11</b>			Run May 27, 2021
		<b>UNRESTRICTED AND DESIGNATED</b>			
		<b>FY 2020-2021</b>		<b>FY 2020-2021</b>	
		<b>Budget</b>		<b>Expended/Received</b>	
<b>Account</b>		<b>Year to Date</b>			
212400	GOVERNING BOARD	-		26,223.48	
212410	GOVERNING BOARD	32,640.00		-	
212600	NON-INSTRUCTNL ADMINISTRATORS	-		2,826,251.74	
212610	NON-INSTRUCTNL ADMINISTRATORS	3,473,726.00		-	
219010	CLASSIFIED SALARIES, VACANT	180,000.00		-	
<b>21's Non-Instr Salaries - Reg</b>		<b>23,865,763.00</b>		<b>19,426,212.41</b>	
221000	INST AIDE CONTRACT,DIRECT INST	-		794,845.98	
221010	INST AIDE CONTRACT,DIRECT INST	946,726.00		-	
222000	INST AIDE CONTRACT, NOT DIRECT	-		598,796.97	
222010	INST AIDE CONTRACT, NOT DIRECT	718,563.00		-	
<b>22's Instr Aides - Reg</b>		<b>1,665,289.00</b>		<b>1,393,642.95</b>	
230010	NON ACADEMIC SALARIES - OTHER	855,192.18		-	
231100	HOURLY CLASSIFIED, TEMP	-		211,049.09	
231300	HOURLY TUTORS	-		13,480.09	
231500	HRLY HEALTH PROFESSIONAL	-		1,728.00	
232100	OVERTIME CLASSIFID SALARIED	-		19,469.13	
232200	OVERTIME SUPERVISR SALRIED	-		1,490.93	
235100	STUDENT EMPLOYEE	-		5,372.00	
<b>23's Non-Academic Salaries - Other</b>		<b>855,192.18</b>		<b>252,589.24</b>	
240010	INSTR AIDES - OTHER	437,185.00		-	
241100	HRLY INSTR AIDE,DIRECT INSTR	-		250,978.32	
242100	HRLY INSTAIDE,NOT DIRECTINST	-		6,656.00	
<b>24's Instr Aides - Other</b>		<b>437,185.00</b>		<b>257,634.32</b>	
<b>Non Acad Salaries Subtotal</b>		<b>26,823,429.18</b>		<b>21,330,078.92</b>	
310010	STRS	12,494,949.00		-	
311101	STRS ACADEMIC INSTRUCTORS	-		4,545,496.80	
311201	STRS EDUCATIONAL ADMIN/SUP	-		217,169.45	
311301	STRS OTHERACA NONINSTRUCT	-		801,341.60	
312202	STRS NON-INSTR ADMIN/SUPR	-		23,407.82	
<b>31's STRS</b>		<b>12,494,949.00</b>		<b>5,587,415.67</b>	
320010	PERS	5,700,444.00		-	
321101	PERS ACADEMIC INSTRUCTORS	-		184,017.59	
321201	PERS EDUCATIONAL ADMIN/SUP	-		258,889.43	
321301	PERS OTHERACA NONINSTRUCT	-		34,724.93	
322102	PERS CLASSIFIED	-		2,975,578.47	
322202	PERS NON-INSTR ADMIN/SUPR	-		932,580.49	
322302	PERS INSTR AIDE DIRECT INSTR	-		165,398.02	
322402	PERS INST AIDE NOTDIRECT INS	-		119,452.58	
<b>32's PERS</b>		<b>5,700,444.00</b>		<b>4,670,641.51</b>	
330010	FICA & MEDICARE (OASDI)	2,872,355.97		-	
331101	FICA ACADEMIC INSTRUCTORS	-		72,455.08	
331201	FICA EDUCATIONAL ADMIN/SUP	-		78,273.01	
331301	FICA OTHERACA NONINSTRUCT	-		10,049.32	
332102	FICA CLASSIFIED	-		908,956.23	
332202	FICA NON-INSTR ADMIN/SUPR	-		274,460.20	
332302	FICA INSTR AIDE DIRECT INSTR	-		56,147.16	
332402	FICA INSTR AIDE NOTDIRECT INS	-		35,791.95	
335101	MEDCA ACADEM INSTRUCTORS	-		465,481.28	
335201	MEDCA EDUCATNL ADMIN/SUPV	-		42,819.53	
335301	MEDCA OTH ACA NONINSTRUCT	-		75,733.71	
336102	MEDCA CLASSIFIED	-		216,003.45	
336202	MEDCA NON-INSTR ADMIN/SUP	-		69,005.03	
336302	MEDCA INST AIDE DIRECT INSTR	-		15,176.40	
336402	MEDCA INST AIDE NOTDIRCT INS	-		8,763.39	
<b>33's FICA &amp; Medicare (OASDI)</b>		<b>2,872,355.97</b>		<b>2,329,115.74</b>	
340010	HEALTH & WELFARE	(25,868.00)		-	

<b>Palomar College</b>			
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2021 and 2022			
<b>FUND 11</b>			
<b>UNRESTRICTED AND DESIGNATED</b>			
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>
		<b>Budget</b>	<b>Expended/Received</b>
<b>Account</b>		<b>Year to Date</b>	
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,905,132.46
340110	MEDIC ACA	4,666,736.00	-
340120	MEDIC ACADEMIC ADJUNCT	-	134,502.62
340125	MEDIC NON-ACADEMIC ADJUNCT	-	1,989.00
340151	MEDIC EDUCATIONAL ADMIN/SUP	-	292,507.28
340201	MEDIC OTHER ACA NONINSTRUC	-	802,593.56
340210	MEDIC CLS	4,809,161.00	-
340252	MEDIC CLASSIFIED	-	3,397,958.48
340302	MEDIC NON-INSTR ADMIN/SUPR	-	873,340.14
340310	MEDIC AA/CAST	1,607,317.00	-
340352	MEDIC INSTR AIDE DIRECT INST	-	160,395.62
340402	MEDIC INSTAIDE NOTDIRECTINST	-	149,146.65
341101	DENT ACADEMIC INSTRUCTORS	-	74,592.30
341110	DENT ACA	236,167.00	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	7,760.51
341201	DENT OTHER ACA NONINSTRUC	-	19,501.78
341210	DENT CLS	228,124.00	-
341252	DENT CLASSIFIED	-	101,284.80
341302	DENT NON-INSTR ADMIN/SUPR	-	24,100.44
341310	DENT AA/CAST	68,521.00	-
341352	DENT INSTR AIDE DIRECT INSTR	-	5,393.15
341402	DENT INSTAIDE NOT DIRECTINST	-	4,165.86
342101	VISION ACADEMIC INSTRUCTOR	-	28,729.51
342110	VISION ACA	64,017.00	-
342151	VISION EDUCATIONAL ADMIN/SUP	-	2,681.90
342201	VISION OTHR ACA NONINSTRUC	-	7,151.24
342210	VISION CLS	47,018.00	-
342252	VISION CLASSIFIED	-	35,858.34
342302	VISION NON-INSTR ADMIN/SUP	-	8,392.05
342310	VISION AA/CAST	13,833.00	-
342352	VISION INSTR AIDE DIRECT INST	-	1,886.99
342402	VISION INSTAIDE NOT DIRECTINS	-	1,440.05
343101	LIFE ACADEMIC INSTRUCTORS	-	18,824.11
343110	LIFE ACA	31,712.00	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,666.65
343201	LIFE OTHER ACA NONINSTRUCT	-	4,622.01
343210	LIFE CLS	30,555.00	-
343252	LIFE CLASSIFIED	-	23,059.94
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,461.85
343310	LIFE AA/CAST	9,103.00	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,219.56
343402	LIFE INST AIDE NOT DIRECT INS	-	930.73
344101	LTD ACADEMIC INSTRUCTORS	-	33,264.35
344110	LTD ACA	54,671.00	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,205.14
344201	LTD OTHER ACA NONINSTRUCT	-	8,578.04
344210	LTD CLS	34,596.00	-
344252	LTD CLASSIFIED	-	25,910.11
344302	LTD NON-INSTR ADMIN/SUPR	-	8,068.51
344310	LTD AA/CAST	16,169.00	-
344352	LTD INSTR AIDE DIRECT INSTR	-	1,323.34
344402	LTD INST AIDE NOT DIRECT INST	-	1,044.72
345101	LTC ACADEMIC INSTRUCTORS	-	8,455.16
345110	LTC ACA	11,844.00	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	765.19
345201	LTC OTHER ACA NONINSTRUCT	-	2,057.01
345210	LTC CLS	11,856.00	-
			11,238.00

<b>Palomar College</b>			
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		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>
		<b>Budget</b>	<b>Expended/Received</b>
<b>Account</b>		<b>Year to Date</b>	
345252	LTC CLASSIFIED	-	10,193.95
345302	LTC NON-INSTR ADMIN/SUPR	-	2,422.66
345310	LTC AA/CAST	3,358.00	-
345352	LTC INSTR AIDE DIRECT INSTR	-	535.96
345402	LTC INST AIDE NOT DIRECT INST	-	410.64
348010	FUTURE RETIREE HEALTH ACA	-	955,001.83
348020	FUTURE RETIREE HEALTH CLS	-	1,029,118.35
348030	FUTURE RETIREE HEALTH AA/CAST	-	273,737.70
348110	FUTURE RETIREE HEALTH ACA	1,267,428.00	-
348210	FUTURE RETIREE HEALTH CLS	1,243,579.00	-
348310	FUTURE RETIREE HEALTH AA/CAST	345,818.00	-
349110	FSA ER ACA	2,600.00	-
349202	FSA ER INSTR AIDE DIRECT INST	-	100.00
349210	FSA ER CLS	3,025.00	-
349301	FSA ER EDUCATIONAL ADMIN/SUPR	-	116.66
349310	FSA ER AA/CAST	500.00	-
349401	HSA ER ACADEMIC INSTRUCTOR	-	129,955.50
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	15,356.70
349410	HSA ER ACA	348,358.00	-
349501	HSA ER CLASSIFIED	-	67,443.00
349510	HSA ER CLS	128,880.00	-
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	12,000.00
349602	HSA ER NON-INSTR ADMIN/SUPR	-	6,000.00
349610	HSA ER AA/CAST	87,000.00	-
<b>34's Health &amp; Welfare</b>		<b>15,346,078.00</b>	<b>11,691,354.10</b>
			<b>14,845,272.00</b>
350010	STATE UNEMP INSURANCE	109,598.47	-
351101	UNEMP ACADEMIC INSTRUCTOR	-	16,299.48
351201	UNEMP EDUCATIONAL ADMN/SUP	-	1,470.34
351301	UNEMP OTH ACA NONINSTRUCT	-	2,637.75
352102	UNEMPLOYMENT CLASSIFIED	-	7,392.97
352202	UNEMP NON-INSTR ADMN/SUP	-	2,354.41
352302	UNEMP INSTR AIDE DIRECT INST	-	516.12
352402	UNEMP INST AIDE NOTDIRCT INS	-	302.22
359900	SUSPENSE UNEMPLOYMENT	-	2,313.75
<b>35's State Unempl Insurance</b>		<b>109,598.47</b>	<b>33,287.04</b>
			<b>1,068,544.00</b>
360010	WORKER'S COMP	1,219,941.71	-
361101	WC ACADEMIC INSTRUCTORS	-	503,574.08
361201	WC EDUCATIONAL ADMIN/SUPR	-	46,307.93
361301	WC OTHER ACA NON INSTRUCT	-	82,623.36
362102	WC CLASSIFIED	-	233,905.20
362202	WC NON-INSTR ADMIN/SUPERV	-	74,466.29
362302	WC INSTR AIDE DIRECT INSTR	-	16,367.01
362402	WC INSTR AIDE NOTDIRECT INST	-	9,475.25
363102	WC STUDENT	-	84.07
<b>36's Workers' Comp</b>		<b>1,219,941.71</b>	<b>966,803.19</b>
			<b>1,226,318.00</b>
370010	APPLE	100,217.00	-
371101	APPLE ACADEMIC INSTRUCTOR	-	48,039.99
371301	APPLE OTH ACA NONINSTRUCT	-	796.23
372102	APPLE CLASSIFIED	-	4,528.56
372302	APPLE INST AIDE DIRECT INSTR	-	3,475.85
372402	APPLE INS AIDE NOTDIRECT INS	-	677.00
<b>37's APPLE</b>		<b>100,217.00</b>	<b>57,517.63</b>
			<b>69,501.00</b>
390010	OTHER BENEFITS	4,000.00	-
399910	BENEFITS, VACANT	223,000.00	-
<b>39's Other Benefits</b>		<b>227,000.00</b>	<b>227,000.00</b>
			<b>227,000.00</b>
<b>Employee Benefits Subtotal</b>		<b>38,070,584.15</b>	<b>25,336,134.88</b>
			<b>39,422,748.00</b>

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		FY 2020-2021	FY 2020-2021	FY 2021-2022		
		Budget	Expended/Received	Budget		
<b>Account</b>		<b>Year to Date</b>				
400010	SUPPLIES & MATERIALS	1,157,560.00	-	675,275.00		
411000	SOFTWARE LESS THAN \$5,000	-	1,375.01	-		
421000	BOOKS,MAGAZINES,PERIODCLS	-	2,568.00	-		
422000	SUBSCRIPTIONS, PERIODICALS	-	457.18	-		
424000	INSTR'L MAT - PRINTING/ELECTRNC	-	1,254.73	-		
431000	SUPPLIES&MATERIAL,INSTRUCT	-	173,541.28	-		
441000	SUPPLIES&MATERIAL,NONINSTR	-	170,095.03	-		
441100	SUPPLIES, INSTITUTIONAL	-	1,480.62	-		
442000	COST OF FOOD, FOOD SERVICE	-	66.03	-		
<b>Supplies &amp; Materials Subtotal</b>		<b>1,157,560.00</b>	<b>350,837.88</b>	<b>675,275.00</b>		
500010	OTHER OPER EXP	11,661,477.67	-	10,096,463.00		
511000	AUDIT	-	30,573.00	-		
515100	INTERNET ACCESS	-	1,302.28	-		
515200	JPA SELF-INSURANCE ADMIN	-	63,913.61	-		
515300	SOFTWARE LICENSING FEES	-	508,624.46	-		
525100	MEMBERSHIP, DISTRICT	-	192,843.29	-		
525200	MEMBERSHIP, EMPLOYEE	-	5,818.00	-		
535200	INS, FIRE, CASUALTY, LIABILITY	-	757,329.00	-		
535400	INS,INTERCOLLEGiate ATHLETIC	-	122,498.00	-		
535600	STUDENT MALPRACTICE INSUR	-	16,685.00	-		
542400	INTEREST BONDS	-	912.20	-		
545100	ADVERTISEMENTS REQ BY LAW	-	9,456.04	-		
545200	LAWYERS' FEES	-	122,185.52	-		
551300	INDEPENDENT CONTRACTOR	-	25,877.01	-		
551500	SECURITY GUARD SERVICES	-	842.57	-		
551900	OTH PERSONAL&CONSULT SVC	-	1,334,858.13	-		
555100	POSTAGE	-	97,109.96	-		
560900	DISTRICT VEHICLE USE	-	2.32	-		
561000	RENT & LEASE, EQUIPMENT	-	10,911.36	-		
562000	RENTS & LEASES, LAND/BLDGs	-	7,900.00	-		
563000	RENTAL OF TRANSPORTATION	-	3,856.00	-		
564000	RENTAL OF FILMS	-	14,935.90	-		
565100	MAINTENANCE AGREEMT,EQUIP	-	508,623.51	-		
565200	MAINTENCE AGREE,SOFTWARE	-	304,791.75	-		
565300	REPAIRS&MAINT NONINST EQUIP	-	165,759.60	-		
565400	REPAIRS&MAINT INSTR EQUIPMT	-	23,566.58	-		
565500	REPAIRS&MAINTENANCE BLDGS	-	13,586.19	-		
565550	MAINTENANCE, GROUNDS	-	10,359.86	-		
575100	TRAVEL, ACADEMIC ADMIN	-	6,000.00	-		
575120	TRAVEL, ACADEMIC EMPLOYEE	-	1,249.70	-		
575200	TRAVEL, CLASSIFIED ADMINISTR	-	4,761.02	-		
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	756.76	-		
575300	TRAVEL, STUDENT	-	(3,281.12)	-		
575400	TRAVEL, NON EMPLOYEE	-	650.00	-		
575700	TRAINING/PROFESSIONAL DEVELOPMNT	-	4,490.00	-		
575710	APPRENTICESHIP TRAINING	-	7,669.40	-		
580100	ELECTRICITY	-	1,136,461.19	-		
580150	FUEL, GAS	-	6,797.43	-		
580300	LAUNDRY/DRY CLEANING	-	6,428.75	-		
580350	PEST CONTROL	-	5,178.61	-		
580400	SEWAGE	-	(1,208.80)	-		
580450	TELEPHONE	-	1,287.55	-		
580500	TELEPHONE CONNECTIONS	-	82,271.53	-		
580550	WASTE DISPOSAL	-	30,759.87	-		
580600	WASTE DISPOSAL,HAZARDOUS	-	2,517.00	-		
580650	WATER	-	363,216.69	-		

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		Budget	Expended/Received	Budget
<b>Account</b>		<b>Year to Date</b>		
585100	ADMINISTRATIVE EXPENSE	-	110,583.89	-
585150	ADVERTISE NOT REQ BY LAW	-	136,447.19	-
585200	BAD DEBT EXPENSE	-	21,645.03	-
585250	BANK CHARGES	-	13,455.33	-
585260	BANK CREDIT CARD EXPENSE	-	208,030.81	-
585400	DISALLOWED FIN AID GRANTS	-	8,976.70	-
585500	FINGERPRINTING	-	1,117.00	-
585750	PRINTING	-	61,210.64	-
585850	PUBLISHING EXPENSE	-	5,900.00	-
585900	ROYALTY EXPENSE	-	6,620.08	-
585910	LICENSING FEE	-	28,812.98	-
585950	PHYSICAL EXAMINATIONS	-	14,604.80	-
590010	ABATEMENT BUDGET POOL	(535,000.00)	-	(530,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(2.32)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(55,593.97)	-
<b>Other Oper Exp Subtotal</b>		<b>11,126,477.67</b>	<b>6,572,934.88</b>	<b>9,566,463.00</b>
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(516,000.00)
585550	INDIRECT COSTS	-	(261,606.52)	-
<b>Indirect Costs Subtotal</b>		<b>(600,000.00)</b>	<b>(261,606.52)</b>	<b>(516,000.00)</b>
600010	CAPITAL OUTLAY	455,963.00	-	700,578.00
631000	LIBRARY BOOKS	-	540.66	-
632000	LIBRARY MAGAZINE&PERIODICL	-	27,880.61	-
633000	LIBRARY NONPRINT MEDIA	-	38,878.06	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	4,437.38	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	21.90	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	7,609.43	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	(1,302.30)	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	2,329.62	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	46.50	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	1,091.58	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	15,721.08	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	(18,450.00)	-
<b>Capital Outlay Subtotal</b>		<b>455,963.00</b>	<b>78,804.52</b>	<b>700,578.00</b>
721010	INTRAFUND TRANS OUT WITHIN	2,005,445.00	-	2,005,445.00
731010	INTERFUND TRANS OUT BETWEEN	30,000.00	-	3,946,531.00
791010	RESERVE FOR CONTINGENCIES	9,201,234.00	-	9,307,058.00
791510	OTHER RESERVES	2,453,571.00	-	14,058,027.00
792010	CONTINGENCY,BUDGET STABILITY	9,974,806.00	-	-
793010	CONTINGENCY, COLA	-	-	4,662,550.00
799010	CONTINGENCY HOLDING ACCOUNT	1,079,141.00	-	1,169,958.00
<b>Other Outgoing Subtotal</b>		<b>24,744,197.00</b>	-	<b>35,149,569.00</b>
<b>Expense Grand Total</b>		<b>153,387,117.00</b>	<b>93,776,881.95</b>	<b>163,933,730.00</b>
81's Federal Revenues Subtotal				
861100	APPRENTICESHIP APPORTIONM	2,406,636.00	1,829,043.00	2,406,636.00
861200	STATE GENERAL APPORTIONMT	2,007,931.00	-	-
861230	DEFICIT FACTOR	(983,066.00)	-	-
861300	APPORTIONMENT COLA	-	-	4,662,550.00
861430	FT FACULTY HIRING	850,561.00	850,561.00	850,561.00
861450	PART TIME FACULTY APPORT	383,722.00	387,788.00	383,722.00
861500	2% BFAP ADMIN	205,136.00	205,136.00	205,136.00
863100	EDUCATION PROTECTION ACCOUNT	17,224,174.00	12,590,240.00	16,574,290.00

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		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>		
		Budget	Expended/Received	Budget		
<b>Account</b>	<b>Description</b>			<b>Year to Date</b>		
863101	ED PROTECTION ACCT PRIOR YEAR	-	189,590.00	-		
865650	PT TIME FAC HLTHINS OFC HRS	-	31,007.00	-		
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	226,307.92	430,082.00		
868100	STATE LOTTERY PROCEEDS	2,633,700.00	1,958,842.81	2,396,100.00		
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(94,905.37)	-		
868200	STATE MANDATED COSTS	529,549.00	547,470.00	566,444.00		
868400	RETURN TO TITLE IV FROM STATE	-	10,508.00	-		
869800	OTHER MISC STATE REVENUES	5,298,956.00	38,000.00	5,298,956.00		
869999	BEGINNING BALANCE, STATE	163,480.00	-	21,857.00		
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>31,220,779.00</b>	<b>18,769,588.36</b>	<b>33,796,334.00</b>		
881100	TAX ALLOCATION SECURD ROLL	76,504,393.00	65,641,874.27	79,785,105.00		
881200	TAX ALLOC SUPPLEMENT ROLL	1,884,613.00	407,884.92	1,032,031.00		
881300	TAX ALLOCN UNSECURED ROLL	2,378,926.00	2,315,294.76	2,400,837.00		
881600	PRIOR YEARS TAXES	-	826,295.22	500,000.00		
881700	ERAF ED REVENUE AUG FUND	-	(2,003,580.00)	148,702.00		
881800	PROP TAXES RFNDS/ADJS	-	(428,733.62)	-		
881900	RDA RESIDUAL PAYMENTS	6,397,333.00	2,709,880.47	6,613,637.00		
883600	FOLLETT	273,000.00	166,971.51	166,692.00		
884215	BUSINESS SERVICES CHARGES	50,000.00	5,845.76	50,000.00		
884260	RECYCLING COMMISSION	-	957.40	-		
884300	VENDING COMMISSIONS	35,000.00	109.76	-		
884350	MISC SALES AND COMMISSION	28,568.00	19,661.22	-		
886100	INTEREST BANK ACCOUNTS	-	141.82	132.00		
886200	INTEREST COUNTY TREASURY	600,000.00	148,253.92	220,287.00		
886500	OTH INTEREST & INVEST INCOM	-	-	500.00		
887400	ENROLLMENT FEE	8,227,314.00	7,989,181.50	8,140,000.00		
887620	HLTH SERVICE PHYSICAL EXAM	-	65.00	-		
887700	INSTR MAT FEES;SALE MATERL	255,791.00	197,204.00	162,764.00		
887910	TRANSCRIPT INCOME	115,000.00	118,473.35	110,000.00		
888010	NON RESIDENT TUITION USA	1,178,991.00	1,487,623.50	1,178,991.00		
888020	NONRESIDENT TUITON FOREIGN	1,500,000.00	1,131,475.00	1,500,000.00		
888920	COURSE TESTING FEE	-	500.00	-		
889030	COBRA ADMIN FEE	-	187.55	-		
889800	RETURNED CHECKS	-	(1,058.00)	-		
889830	RETURNED CHECK FEE	-	60.00	-		
889880	STALE DATED/VOID WARRANTS	-	112,511.56	-		
889900	OTHER LOCAL REVENUES	1,048,500.00	24,216.45	158,698.00		
889999	BEGINNING BALANCE, LOCAL	20,648,873.00	-	27,381,041.00		
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>121,126,302.00</b>	<b>80,871,297.32</b>	<b>129,549,417.00</b>		
898200	INTRAFUND TRANSFR IN,WITHIN	1,040,036.00	834,205.33	587,979.00		
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>1,040,036.00</b>	<b>834,205.33</b>	<b>587,979.00</b>		
<b>Revenue Grand Total</b>		<b>153,387,117.00</b>	<b>100,475,091.01</b>	<b>163,933,730.00</b>		

MULTIYEAR PROJECTIONS									
Tentative Budget									
Revenue		Actuals 2018-19	Actuals 2019-20	Actuals Per. 1-10 2020-21	Projected 2021	2022	2023	2024	2025
<b>A. Apportionment Revenue</b>									
State General Apportionment	4,700,389.32	13,620,226.42	<b>0.00</b>	2,716,922	(0)				6,303,734
Education Protection Account	17,158,786.00	9,302,031.00	12,550,240.00	16,798,631	16,574,200	15,491,242	13,847,493		13,847,493
Property Taxes	81,240,913.05	83,987,746.61	68,899,935.72	87,469,131	90,410,394	93,450,561	96,592,958		99,841,022
Enrollment Fee	8,561,243.50	8,382,326.50	7,987,019.50	8,140,000	8,140,000	8,140,000	8,140,000		8,140,000
COLA for SCFF		0.00			4,662,550	2,970,723	3,817,772		4,480,781
<b>Total Computational Revenue</b>	<b>111,661,332</b>	<b>115,292,331</b>	<b>89,477,195</b>	<b>115,124,684</b>	<b>119,787,244</b>	<b>120,052,527</b>	<b>122,398,223</b>	<b>132,613,029</b>	
Deficit Factor			<b>(1,093,864)</b>	<b>0.00</b>	<b>(2,742,994)</b>	<b>-</b>	<b>-</b>	<b>2,705,430</b>	<b>4,177,506</b>
Other Adjustment - EPA Reduction									
<b>Hold Harmless Reduction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A. Available Revenue</b>	<b>111,661,332</b>	<b>114,198,467</b>	<b>89,477,195</b>	<b>112,381,690</b>	<b>119,787,244</b>	<b>122,757,957</b>	<b>126,575,730</b>	<b>132,613,029</b>	
<i>Current HH Projected Revenue</i>				<b>3,484,852.00</b>	<b>12,001,390.00</b>	<b>7,743,224.00</b>	<b>4,614,058.00</b>		
<b>B. Ongoing Revenues</b>									
Apprenticeship	2,735,261.00	2,412,012.00	1,829,043.00	2,406,636	2,406,636	2,406,636	2,406,636		2,406,636
Other State Revenue	1,482,932.00	1,440,761.00	1,443,485.00	1,500,000	1,439,419	1,439,419	1,439,419		1,439,419
Lottery (per FTEs)	3,229,452.99	2,793,659.14	1,958,842.81	2,633,700	2,396,100	2,563,800	2,589,450		2,615,400
Mandated Costs	560,956.00	555,010.00	547,470.00	529,549	566,444	500,464	540,509		586,641
On-Behalf STRS / Other State Revenue	8,096,431.24	5,594,822.54	48,508.00	5,248,956	5,248,956	5,248,956	5,248,956		5,248,956
Equal Employment Opportunity	0.00			50,000	50,000	50,000	50,000		50,000
Nonresident Tuition (per Unit)	3,421,772.50	2,573,202.00	2,619,098.50	2,678,991	2,678,991	2,700,000	2,700,000		2,700,000
<b>B. Ongoing Revenues</b>	<b>19,526,806</b>	<b>15,369,467</b>	<b>8,446,447</b>	<b>15,047,832</b>	<b>14,786,546</b>	<b>14,909,275</b>	<b>14,974,970</b>	<b>15,047,052</b>	
<b>C. One-Time Revenue Adjustments</b>									
Prior Year Revenue (Not Accrued)	(25,061.42)	1,083,012.80	920,979.85	900,000.00	500,000.00	500,000.00	500,000.00		500,000.00
Interfund Transfers	6,748,113.00	8,748,958.77	834,205.33	25,8,542	137,999	-	-		-
FOLLETT	340,127.73	235,668.91	166,971.51	166,692.00	166,692.00	423,278.00	423,278.00		423,278.00
HLTH SVCS SALE TO EMPLOYEE	3,230.00	2,230.00		-	-	2,000.00	2,000.00		2,000.00
LIBRARY COPIER SALES	7,565.00			-	-	12,090.00	12,090.00		12,090.00

MULTIYEAR PROJECTIONS													
Tentative Budget													
Revenue	Actuals Per. 1-10 2020-21	Actuals 2019-20		Projected 2021		2022		2023		2024		2025	
		53,187.68	35,762.39	-	-	50,000.00	50,903.00	54,227.00	54,227.00	54,227.00	54,227.00	54,227.00	54,227.00
CATALOG SALES	49,898.23	30,266.41	5,845.76	6,782.00	-	-	-	-	-	-	-	-	-
BUSINESS SERVICES CHARGES	18,980.00	17,210.25	-	-	-	-	-	18,624.00	18,624.00	18,624.00	18,624.00	18,624.00	18,624.00
TICKET/GATE/PROGRAM SALES	153,272.82	140,039.77	109.76	146.00	500.00	106,958.00	106,958.00	106,958.00	106,958.00	106,958.00	106,958.00	106,958.00	106,958.00
VENDING COMMISSIONS	51,367.99	19,661.22	25,052.00	-	-	76,896.00	76,896.00	76,896.00	76,896.00	76,896.00	76,896.00	76,896.00	76,896.00
MISC SALES AND COMMISSION	104,760.11	185,869.25	-	-	-	-	-	-	-	-	-	-	-
FACILITIES RENTAL AND LEASE	143,062.00	14,677.51	135.27	132.00	132.00	132.00	132.00	132.00	132.00	132.00	132.00	132.00	132.00
INTEREST BANK ACCOUNTS	23,386.49	591,038.19	159,468.31	220,287.00	220,287.00	220,287.00	220,287.00	220,287.00	220,287.00	220,287.00	220,287.00	220,287.00	220,287.00
INTEREST COUNTY TREASURY	828,669.53	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
FIELD TRP;USEOF NONDIST FAC	12,130.00	5,445.00	-	-	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
OTH INTEREST & INVEST INCOM	19,609.00	18,034.00	60.00	-	-	-	-	-	-	-	-	-	-
HITH SERVICE PHYSICAL EXAM	468,516.82	226,173.78	193,067.00	200,000.00	162,754.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
INSTR MAT FEES;SALE MATERL	138,327.80	144,815.65	106,268.70	136,955.00	110,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
TRANSCRIPT INCOME	89 Nonresident Fee Foreign - HERF2 (LR)					-	-	-	-	-	-	-	-
89 Vending Commissions - HERF2 (LR)						449,999	449,999						
Miscellaneous Local Income	446,123.24	1,401,795.81	137,303.96	25,000	158,198	770,441	1,120,441	1,120,441	1,120,441	1,120,441	1,120,441	1,120,441	1,120,441
<b>C. One-Time Revenues</b>	<b>9,534,398</b>	<b>12,932,866</b>	<b>2,544,077</b>	<b>2,390,127</b>	<b>1,957,022</b>	<b>2,586,336</b>	<b>3,075,310</b>						
<b>Total Revenues</b>	<b>140,722,536</b>	<b>142,500,800</b>	<b>100,467,719</b>	<b>129,819,649</b>	<b>136,530,832</b>	<b>140,253,568</b>	<b>144,626,010</b>						

MULTIYEAR PROJECTIONS														
Tentative Budget														
Revenue	Actuals 2018-19		Actuals 2019-20		Projected 2021		2022		2023		2024		2025	
	Actuals Per. 1-10 2020-21		Projected 2021		2022		2023		2024		2025			
Expenditures														
11 - Instructional Salaries Contract	23,088,013	26,453,779.83	18,505,524.33	23,489,914	24,705,220	25,591,343	26,672,215	27,914,669						
12 - Administrative Salaries	9,291,078	9,974,813.62	7,800,401.12	9,503,924	9,995,624	10,354,156	10,791,473	11,294,165						
13 - Instructional Salaries Other	17,897,094	16,840,778	13,675,160	15,857,770	16,568,707	17,162,991	17,887,885	18,721,144						
14 - Other Hourly	977,395	753,406	388,612	472,880	497,345	515,184	536,943	561,955						
21 - Non-Instructional Classified Salaries	23,995,659.63	25,440,491.65	19,426,212.41	23,478,673	24,690,079	25,575,659	26,655,870	27,897,562						
22 - Instructional Aide Classified Salaries	1,844,975.74	1,946,687.02	1,333,642.95	1,690,593	1,778,059	1,841,834	1,919,625	2,009,046						
23 - Hourly Salaries	1,531,673.28	1,040,302.81	268,275.24	356,114	437,677	442,404	447,182	452,012						
24 - Instructional Aides Other	521,641.44	396,918.68	257,634.32	249,471	262,378	265,211	268,076	270,971						
31 - STRS	13,166,255.95	12,663,110.22	5,587,415.67	11,503,701	12,675,713	14,822,101	15,448,125	16,167,735						
32 - PERS	6,753,250.63	5,722,083.12	4,670,641.51	5,589,850	6,506,193	7,677,975	8,308,861	8,888,437						
33 - QASDI	2,870,434.17	3,075,410.88	2,329,365.41	2,666,006	2,804,207	2,904,788	3,027,474	3,168,501						
34 - HW	17,219,275.05	17,233,667.24	11,691,354.10	14,464,546	14,845,272	15,439,083	16,056,646	16,698,912						
35 - Unemployment	99,208.78	109,354.31	33,295.67	41,333	1,068,544	1,106,870	1,153,620	1,207,358						
36 - Workers' Compensation	1,181,404.16	1,228,698.26	967,048.67	1,166,065	1,226,318	1,270,303	1,323,956	1,385,629						
37 - APPLE	120,451.10	95,462.42	57,948.03	65,234	69,501	71,994	75,034	78,529						
39 - Golden HandShake	1,368,415.05	1,301,025.07	0.00	-	227,000									
A. Salaries and Benefits	121,926,225	124,295,990	87,052,531	110,596,072	118,357,847	125,799,996	131,339,273	137,491,187						
40	1,016,723	963,598	327,095	467,578	675,275	1,079,849	1,078,005	1,078,893						
50	11,344,926	9,800,652	5,914,720	8,574,526	9,050,463	9,617,674	9,688,148	9,916,456						
60	33,072	11,511	70,554	81,174	700,578	717,392	733,390	751,138						
72	4,127,440	4,606,024	0	2,005,445	2,005,445	3,305,445	3,305,445	3,305,445						
73	3,478,760	2,696,531	0	2,696,531	3,946,531	4,023,192	4,134,120	4,249,485						
B. Other Operating Expenses	20,000,922	18,078,317	6,312,368	13,825,254	16,378,222	18,743,552	18,933,108	19,301,417						

MULTIYEAR PROJECTIONS									
Tentative Budget									
Revenue		Actuals Per. 1-10 2020-21	Projected 2021	2022	2023	2024	2025		
Total Expenditures	Actuals 2018-19 <b>141,927,146</b>	Actuals 2019-20 <b>142,374,307</b>	93,364,900	124,421,326	134,736,139	144,543,548	150,272,381	156,792,604	
Change in Fund Balance	( <b>1,204,610</b> )	126,493	7,102,819	5,398,323	1,794,693	( <b>4,289,979</b> )	( <b>5,646,371</b> )	( <b>6,057,213</b> )	
<b>Beginning Fund Balance</b>	<b>21,890,470</b>	<b>20,685,859</b>		<b>20,812,352</b>	<b>26,210,675</b>	<b>28,005,368</b>	<b>23,715,389</b>	<b>18,069,018</b>	
<b>Ending Fund Balance</b>	<b>20,685,859</b>	<b>20,812,352</b>		<b>26,210,675</b>	<b>28,005,368</b>	<b>23,715,389</b>	<b>18,069,018</b>	<b>12,011,805</b>	
Reserve %	14.57%	14.62%		21.07%	20.79%	16.41%	12.02%	7.66%	

# FUND I2

## GENERAL FUND RESTRICTED



GFR  
Fund I2

		<b>Palomar College</b>			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2021 and 2022			
		<b>FUND 12</b>			
		<b>GENERAL RESTRICTED FUND</b>			Run May 27, 2021
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>	
		Budget	Expended/Received	Budget	
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>		
111000	INSTRUCTIONAL SAL, CONTRACT	-	87,204.61	-	
111010	INSTRUCTIONAL SALARY, CONTRACT	113,214.00	-	201,764.00	
11's Instr Salaries - Contract		<b>113,214.00</b>	<b>87,204.61</b>	<b>201,764.00</b>	
122100	COUNSELORS, CONTRACT	-	787,449.52	-	
122110	COUNSELORS, CONTRACT	954,129.00	-	1,068,223.00	
123400	DIRECTR/COORDINAT,ACA CONT	-	56,760.50	-	
123410	DIRECTOR/COORDINATOR, ACA CON	69,086.00	-	71,151.00	
123600	DIRECTOR/COORDINATOR, AA CONT	-	397,093.92	-	
123610	DIRECTOR/COORDINATOR, AA CONT	611,435.76	-	541,790.00	
12's Non-Instr Salaries - Contract		<b>1,634,650.76</b>	<b>1,241,303.94</b>	<b>1,681,164.00</b>	
130010	INSTR SALARIES - OTHER	214,781.83	-	54,500.00	
131100	ASSIGN TIME HRLY REPLACEMT	-	67,869.03	-	
133100	INSTRUCTIONL ACADEMIC,HRLY	-	32,645.25	-	
133300	INSTR ACADEMIC, HRLY SUMMR	-	7,129.93	-	
135300	OVERLOAD,CONTRACT INSTRUC	-	11,301.70	-	
135700	OVERLOAD,SUMMER ACA HRLY	-	5,780.33	-	
136400	LOADBANK REPL, ADJUNCT	-	194.73	-	
139100	INSTRCTNL SAL, CANCELLED CLASS	-	1,408.40	-	
13's Instr Salaries - Other		<b>214,781.83</b>	<b>126,329.37</b>	<b>54,500.00</b>	
140010	NON-INSTR SALARIES - OTHER	2,715,325.05	-	1,832,345.00	
141100	COUNSELOR, HOURLY	-	441,362.52	-	
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,152,650.61	-	
145100	OVERLOAD,SUMMER NON-INST	-	116,474.81	-	
146600	REPLC COUNSLR SUMMR HRLY	-	70,893.74	-	
148000	NONINSTR ACA HOURLY, OTHER	-	10,880.99	-	
14's Non-Instr Salaries - Other		<b>2,715,325.05</b>	<b>1,792,262.67</b>	<b>1,832,345.00</b>	
	Academic Salaries Subtotal	<b>4,677,971.64</b>	<b>3,247,100.59</b>	<b>3,769,773.00</b>	
212100	SUPERVISOR, CAST	-	537,853.06	-	
212110	SUPERVISOR, CAST	692,782.36	-	701,320.00	
212200	CLASSIFIED REGULAR SALARY	-	4,113,609.36	-	
212210	CLASSIFIED REGULAR SALARY	5,932,839.49	-	5,310,140.00	
212300	CLASSIFIED HEALTH PROFESSL	-	161,183.89	-	
212310	CLASSIFIED HEALTH PROFESSIONAL	201,710.00	-	206,477.00	
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,078,025.85	-	
212610	NON-INSTRUCTNL ADMINISTRATORS	1,484,374.00	-	1,302,309.00	
21's Non-Instr Salaries - Reg		<b>8,311,705.85</b>	<b>5,890,672.16</b>	<b>7,520,246.00</b>	
22's Instr Aides - Reg		-	-	-	
230010	NON ACADEMIC SALARIES - OTHER	2,773,049.67	-	1,802,398.00	
231100	HOURLY CLASSIFIED, TEMP	-	670,167.01	-	
231300	HOURLY TUTORS	-	118,439.13	-	
231500	HRLY HEALTH PROFESSIONAL	-	21,424.00	-	
232100	OVERTIME CLASSIFID SALARIED	-	102,300.26	-	
232200	OVERTIME SUPERVISR SALRIED	-	2,355.90	-	
235100	STUDENT EMPLOYEE	-	24,975.31	-	
235200	STUDENT TUTORS	-	568.50	-	
235400	STUDENT WORK STUDY	-	98,933.94	-	
23's Non-Academic Salaries - Other		<b>2,773,049.67</b>	<b>1,039,164.05</b>	<b>1,802,398.00</b>	
240010	INSTR AIDES - OTHER	68,353.00	-	43,000.00	
241100	HRLY INSTR AIDE,DIRECT INSTR	-	1,634.85	-	
24's Instr Aides - Other		<b>68,353.00</b>	<b>1,634.85</b>	<b>43,000.00</b>	
	Non Acad Salaries Subtotal	<b>11,153,108.52</b>	<b>6,931,471.06</b>	<b>9,365,644.00</b>	
310010	STRS	652,994.44	-	502,610.00	
311101	STRS ACADEMIC INSTRUCTORS	-	25,522.56	-	
311201	STRS EDUCATIONAL ADMIN/SUP	-	17,151.00	-	
311301	STRS OTHERACA NONINSTRUCT	-	366,888.55	-	
312202	STRS NON-INSTR ADMIN/SUPR	-	23,830.90	-	

<b>Palomar College</b>			
BUDGET REPORT			
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2021 and 2022			
<b>FUND 12</b>			
<b>GENERAL RESTRICTED FUND</b>			
Run May 27, 2021			
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>
		<b>Budget</b>	<b>Expended/Received</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>
31's STRS		<b>652,994.44</b>	<b>433,393.01</b>
320010 PERS		1,846,952.45	-
321201 PERS EDUCATIONAL ADMIN/SUP		-	60,215.31
321301 PERS OTHERACA NONINSTRUCT		-	16,887.40
322102 PERS CLASSIFIED		-	934,783.88
322202 PERS NON-INSTR ADMIN/SUPR		-	299,917.84
322302 PERS INSTR AIDE DIRECT INSTR		-	246.08
32's PERS		<b>1,846,952.45</b>	<b>1,312,050.51</b>
330010 FICA & MEDICARE (OASDI)		822,073.78	-
331201 FICA EDUCATIONAL ADMIN/SUP		-	17,197.26
331301 FICA OTHERACA NONINSTRUCT		-	7,967.34
332102 FICA CLASSIFIED		-	289,254.62
332202 FICA NON-INSTR ADMIN/SUPR		-	89,622.93
332302 FICA INSTR AIDE DIRECT INSTR		-	90.19
335101 MEDCA ACADEM INSTRUCTORS		-	3,089.25
335201 MEDCA EDUCATNL ADMIN/SUPV		-	5,759.73
335301 MEDCA OTH ACA NONINSTRUCT		-	38,264.88
336102 MEDCA CLASSIFIED		-	75,122.29
336202 MEDCA NON-INSTR ADMIN/SUP		-	23,429.92
336302 MEDCA INST AIDE DIRECT INSTR		-	23.72
33's FICA & Medicare (OASDI)		<b>822,073.78</b>	<b>549,822.13</b>
340101 MEDIC ACADEMIC INSTRUCTORS		-	12,608.83
340110 MEDIC ACA		203,490.00	-
340120 MEDIC ACADEMIC ADJUNCT		-	1,288.43
340151 MEDIC EDUCATIONL ADMIN/SUP		-	57,635.00
340201 MEDIC OTHER ACA NONINSTRUCC		-	143,014.88
340210 MEDIC CLS		1,585,468.95	-
340252 MEDIC CLASSIFIED		-	965,703.23
340302 MEDIC NON-INSTR ADMIN/SUPR		-	294,576.16
340310 MEDIC AA/CAST		541,791.83	-
341101 DENT ACADEMIC INSTRUCTORS		-	378.07
341110 DENT ACA		8,328.00	-
341151 DENT EDUCATIONAL ADMIN/SUP		-	1,541.78
341201 DENT OTHER ACA NONINSTRUCC		-	3,646.43
341210 DENT CLS		72,019.19	-
341252 DENT CLASSIFIED		-	29,648.96
341302 DENT NON-INSTR ADMIN/SUPR		-	8,239.36
341310 DENT AA/CAST		22,846.79	-
342101 VISION ACADEMIC INSTRUCTOR		-	142.46
342110 VISION ACA		1,743.00	-
342151 VISION EDUCATIONL ADMIN/SUP		-	545.01
342201 VISION OTHR ACA NONINSTRUCC		-	1,273.77
342210 VISION CLS		15,219.52	-
342252 VISION CLASSIFIED		-	10,341.50
342302 VISION NON-INSTR ADMIN/SUP		-	2,889.09
342310 VISION AA/CAST		4,712.02	-
343101 LIFE ACADEMIC INSTRUCTORS		-	91.94
343110 LIFE ACA		1,130.00	-
343151 LIFE EDUCATIONAL ADMIN/SUPR		-	352.24
343201 LIFE OTHER ACA NONINSTRUCT		-	823.28
343210 LIFE CLS		9,880.14	-
343252 LIFE CLASSIFIED		-	6,569.22
343302 LIFE NON-INSTR ADMIN/SUPR		-	1,828.82
343310 LIFE AA/CAST		3,064.06	-
344101 LTD ACADEMIC INSTRUCTORS		-	151.63
344110 LTD ACA		2,062.00	-
344151 LTD EDUCATIONAL ADMIN/SUPR		-	709.39
344201 LTD OTHER ACA NONINSTRUCT		-	1,540.30
		<b>FY 2021-2022</b>	<b>Budget</b>

Palomar College				
BUDGET REPORT				
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<b>FUND 12</b>				
<b>GENERAL RESTRICTED FUND</b>				
Run May 27, 2021				
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		Budget	Expended/Received	Budget
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
344210	LTD CLS	11,130.17	-	9,957.00
344252	LTD CLASSIFIED	-	7,421.26	-
344302	LTD NON-INSTR ADMIN/SUPR	-	2,753.96	-
344310	LTD AA/CAST	5,151.37	-	4,620.00
345101	LTC ACADEMIC INSTRUCTORS	-	41.11	-
345110	LTC ACA	433.00	-	502.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	152.25	-
345201	LTC OTHER ACA NONINSTRUCT	-	364.04	-
345210	LTC CLS	3,864.30	-	3,279.00
345252	LTC CLASSIFIED	-	2,934.63	-
345302	LTC NON-INSTR ADMIN/SUPR	-	823.05	-
345310	LTC AA/CAST	1,194.51	-	988.00
348010	FUTURE RETIREE HEALTH ACA	-	37,443.77	-
348020	FUTURE RETIREE HEALTH CLS	-	232,155.00	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	75,218.20	-
348110	FUTURE RETIREE HEALTH ACA	45,829.00	-	55,181.00
348210	FUTURE RETIREE HEALTH CLS	345,931.10	-	364,823.00
348310	FUTURE RETIREE HEALTH AA/CAST	105,573.60	-	109,887.00
349110	FSA ER ACA	300.00	-	-
349210	FSA ER CLS	1,600.00	-	-
349401	HSA ER ACADEMIC INSTRUCTOR	-	1,687.80	-
349410	HSA ER ACA	1,800.00	-	1,800.00
349501	HSA ER CLASSIFIED	-	12,056.70	-
349510	HSA ER CLS	28,792.00	-	12,000.00
349602	HSA ER NON-INSTR ADMIN/SUPR	-	12,000.00	-
349610	HSA ER AA/CAST	12,000.40	-	12,000.00
<b>34's Health &amp; Welfare</b>		<b>3,035,354.95</b>	<b>1,930,591.55</b>	<b>2,669,611.00</b>
350010	STATE UNEMP INSURANCE	11,329.49	-	135,914.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	107.42	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	198.60	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,315.21	-
352102	UNEMPLOYMENT CLASSIFIED	-	2,572.13	-
352202	UNEMP NON-INSTR ADMN/SUP	-	808.35	-
352302	UNEMP INSTR AIDE DIRECT INST	-	0.84	-
<b>35's State Unempl Insurance</b>		<b>11,329.49</b>	<b>5,002.55</b>	<b>135,914.00</b>
360010	WORKER'S COMP	250,113.54	-	205,039.00
361101	WC ACADEMIC INSTRUCTORS	-	3,341.75	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	6,214.54	-
361301	WC OTHER ACA NON INSTRUCT	-	41,231.36	-
362102	WC CLASSIFIED	-	81,374.20	-
362202	WC NON-INSTR ADMIN/SUPERV	-	25,324.24	-
362302	WC INSTR AIDE DIRECT INSTR	-	25.59	-
363102	WC STUDENT	-	1,948.18	-
<b>36's Workers' Comp</b>		<b>250,113.54</b>	<b>159,459.86</b>	<b>205,039.00</b>
370010	APPLE	72,320.62	-	47,101.00
371101	APPLE ACADEMIC INSTRUCTOR	-	894.83	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,496.46	-
372102	APPLE CLASSIFIED	-	12,385.53	-
372302	APPLE INST AIDE DIRECT INSTR	-	4.51	-
<b>37's APPLE</b>		<b>72,320.62</b>	<b>17,781.33</b>	<b>47,101.00</b>
<b>39's Other Benefits</b>		-	-	-
<b>Employee Benefits Subtotal</b>		<b>6,691,139.27</b>	<b>4,408,100.94</b>	<b>6,004,081.00</b>
400010	SUPPLIES & MATERIALS	4,064,189.92	-	2,179,488.00
411000	SOFTWARE LESS THAN \$5,000	-	15,589.81	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	6,969.00	-
422000	SUBSCRIPTIONS, PERIODICALS	-	30,553.46	-
423000	BOOKSTORE TEXTBOOKS	-	255,306.48	-



		<b>Palomar College</b>		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
<b>FUND 12</b>				
<b>GENERAL RESTRICTED FUND</b>				Run May 27, 2021
Account	Description	FY 2020-2021	FY 2020-2021	FY 2021-2022
Budget	Expended/Received	Budget		
Year to Date				
580010	INDIRECT COSTS BUDGET POOL	741,995.75	-	441,230.00
585550	INDIRECT COSTS	-	261,606.52	-
	<b>Indirect Costs Subtotal</b>	<b>741,995.75</b>	<b>261,606.52</b>	<b>441,230.00</b>
600010	CAPITAL OUTLAY	5,168,796.01	-	713,464.00
612000	SITE IMPROVEMENT	-	18,202.65	-
612200	PARKING IMPROVEMENT	-	4,500.00	-
622000	BUILDING BUILT IN FIXTURES	-	106,500.34	-
623000	BUILDING CONSTRUCTION	-	3,811.80	-
623100	ARCHITECTURL&ENGINEER FEE	-	54,000.00	-
623300	PERMITS AND FEES	-	5,775.00	-
624000	BUILDING PURCHASE	-	11,290.00	-
633000	LIBRARY NONPRINT MEDIA	-	142,036.23	-
641300	EQUIP INSTR,ADDTNL >\$200-999	-	610.94	-
641400	EQUIP INSTR,ADDTNL>1000	-	21,000.87	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,565.08	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	36,742.76	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	29,922.42	-
644300	EQUIPMENT INSTRUCTIONNL >\$4,999	-	513,735.24	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	18,425.45	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	16,496.18	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	19,898.08	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	412,173.62	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	182,787.09	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	653,071.12	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	287,424.31	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	319,481.60	-
644950	SOFTWARE NONINSTRLN >\$4,999	-	2,533.00	-
	<b>Capital Outlay Subtotal</b>	<b>5,168,796.01</b>	<b>2,861,983.78</b>	<b>713,464.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	2,505,546.33	-
721010	INTRAFUND TRANS OUT WITHIN	8,415,091.13	-	5,760,585.00
731010	INTERFUND TRANS OUT BETWEEN	4,000.00	-	4,000.00
751000	STUDENT GRANTS	-	2,104,811.03	-
751010	STUDENT GRANTS	4,433,829.00	-	97,093.00
752010	STUDENT SCHOLARSHIPS	2,000.00	-	2,000.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	153,686.47	-
762010	STUDT BOOK&SUPLY PAYMENTS	156,968.00	-	179,000.00
766000	STU MEAL TICKET/FOOD SVCS	-	7,500.00	-
766010	STU MEAL TICKET-FOOD SVCS	7,500.00	-	-
769000	STUDENT OTHER EXPENSES	-	965,243.49	-
769010	STUDENT OTHER EXPENSES	993,525.00	-	9,000.00
799010	CONTINGENCY HOLDING ACCOUNT	36,485,672.00	-	21,124,726.00
	<b>Other Outgoing Subtotal</b>	<b>50,498,585.13</b>	<b>5,736,787.32</b>	<b>27,176,404.00</b>
<b>Expense Grand Total</b>		<b>89,684,180.00</b>	<b>28,342,164.07</b>	<b>53,169,333.00</b>
812130	HEA FED WORK STUDY	475,000.00	81,638.65	300,000.00
812220	HEA TRIO	354,577.00	236,090.96	266,869.00
812221	HEA TRIO/SSS PRIOR YEAR	151,164.00	151,162.44	132,101.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	273,793.00	119,219.32	86,406.00
812226	HEA TRIO EOC PRIOR YEAR	87,480.00	87,480.00	123,331.00
812240	HEA TRIO UPWARD BOUND	610,081.00	48,554.70	151,732.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	413,497.00	463,247.39	474,421.00
812250	HEA GEAR UP	1,190,400.00	-	1,886,300.00
812251	HEA GEAR UP PRIOR YEAR	1,191,115.00	654,570.82	1,100,000.00
812260	TRIO TALENT SEARCH GRANT	554,750.00	210,407.98	133,084.00

Palomar College			
BUDGET REPORT			
Comparing Fiscal Years			
2021 and 2022			
<b>FUND 12</b>			
<b>GENERAL RESTRICTED FUND</b>			Run May 27, 2021
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>
		<b>Budget</b>	<b>Expended/Received</b>
<b>Account</b>		<b>Year to Date</b>	
812261	TRIO TALENT SEARCH PRIOR YEAR	201,577.00	201,577.00
812290	HEA TITLE V HISPANIC SRVG INST	648,137.00	-
812291	HEA TITLE V HSI PRIOR YEAR	507,586.00	488,693.49
814100	TANF (FEDERAL)	60,892.00	20,209.00
815190	PELL GRANT ADMIN ALLOWANC	30,000.00	21,665.00
815500	FEDERAL ADMIN ALLOWANCE	21,500.00	-
816100	VETERAN'S EDUCATION	18,288.00	18,288.00
817100	VOCTNL/APPLIED TECH ED ACT	822,846.00	-
819400	NATIONAL SCIENCE FOUN GRNT	9,566.00	-
819401	NATIONL SCIENCE FOUN GRT PR YR	141,359.00	17,636.69
819800	OTHER FEDERAL REVENUES	33,379,004.00	4,915,064.89
819999	BEGINNING BALANCE, FEDERAL	231,352.00	-
<b>81's Federal Revenues Subtotal</b>		<b>41,373,964.00</b>	<b>7,735,506.33</b>
			<b>16,419,586.00</b>
862150	EOPS	1,145,149.00	1,145,149.00
862151	EOPS PRIOR YEAR	5,194.00	5,193.34
862200	DSPS	1,420,960.00	1,420,960.00
862210	DSPS PRIOR YEAR	18,675.00	18,674.21
862211	DEAF & HARD OF HEARNG PRIOR YR	828.00	827.26
862212	DEAF & HARD OF HEARING (DHH)	98,237.00	84,344.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,064.00	8,838.00
862214	ACCESS T/PRT & ELE IN PRIOR YR	573.00	572.56
862250	CALWORKS	350,080.00	350,080.00
862251	CALWORKS PRIOR YEAR	16,715.00	16,717.70
862400	OTH GEN CATEGORICL PROGMS	4,869,734.00	3,810,923.24
862410	OTHER GEN CATEGORICAL PROG PY	-	(15,576.00)
862445	STRONG WORKFORCE PROGRAM	3,816,167.00	3,816,166.81
862450	BFAP	683,270.00	683,270.00
862451	BFAP CARRYOVER	18,902.00	18,901.19
862500	CARE	138,033.00	138,033.00
862754	STUDENT EQUITY & ACHIEVEMENT	5,767,785.00	517,482.00
862760	INNOVATION IN HIGHER EDUCATION	1,159,924.00	1,159,923.04
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	20,136.05
865310	ASSOCIATE DEGREE NURSING GRAN	210,300.00	210,300.00
865392	TTIP SOUTH PRIOR YEAR	656,854.00	656,854.00
868100	STATE LOTTERY PROCEEDS	860,342.00	48,897.19
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(17,276.05)
869800	OTHER MISC STATE REVENUES	4,215,924.00	3,627,745.78
869999	BEGINNING BALANCE, STATE	4,454,166.00	-
<b>86's State Revenues Subtotal</b>		<b>33,668,876.00</b>	<b>17,727,136.32</b>
			<b>24,216,106.00</b>
882100	CONTRB,GIFTS,GRANTS-ENDOW	305,412.00	306,251.08
883100	CONTRACT INSTRUCTIONL SVC	575,888.00	334,826.06
883300	CONT INSTR SVC CONTRACT ED	841,290.00	633,597.17
884170	KKSM ADVERTISING SALES	1,000.00	215.00
884320	WELLNESS CENTER FEES	35,000.00	-
887600	HEALTH SERVICE FEE STUDENT	835,851.00	877,221.00
887610	HLTH SERVICE INSURANCE PAY	-	146.87
887700	INSTR MAT FEES;SALE MATERL	30,000.00	30,000.00
888030	NONRESIDENT CAPITAL OUTLAY	-	2,200.00
888101	PARK STICKER FEE SPRING	973.00	14,501.50
888102	PARK STICKER FEE SUMMER	-	5,000.00
888103	PARK STICKER FEE FALL	-	4,863.50
888104	CAMPUS POLICE MISCLLNEOUS FEES	-	5.00
888110	ONE-DAY PERMIT MACHINES	178.00	3,395.00
888900	OTH STUDENT FEES&CHARGES	17,980.00	7,785.00
888920	COURSE TESTING FEE	150,000.00	58,413.00
889650	PARKING FINES	-	37,841.91
			52,000.00

		<b>Palomar College</b>				
		BUDGET REPORT				
		Comparing Fiscal Years				
		2021 and 2022				
<b>FUND 12</b>						
<b>GENERAL RESTRICTED FUND</b>				Run May 27, 2021		
<b>Account</b>	<b>Description</b>	<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>		
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>		
889675	LIVE SCAN REVENUE	348.00	683.00	3,000.00		
889900	OTHER LOCAL REVENUES	1,632,951.00	470,598.17	894,411.00		
889999	BEGINNING BALANCE, LOCAL	904,817.00	-	1,235,210.00		
88's	<b>Local Revenues Subtotal</b>	<b>5,331,688.00</b>	<b>2,782,543.26</b>	<b>4,455,630.00</b>		
898200	INTRAFUND TRANSFR IN,WITHIN	9,309,472.00	1,603,707.00	8,078,011.00		
89's	<b>Other Sources Subtotal</b>	<b>9,309,472.00</b>	<b>1,603,707.00</b>	<b>8,078,011.00</b>		
<b>Revenue Grand Total</b>		<b>89,684,000.00</b>	<b>29,848,892.91</b>	<b>53,169,333.00</b>		

# FUND 22 - FUND 29

## BOND INTEREST AND OTHER DEBT SERVICE FUNDS



Fund  
22-29

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
<b>FUND 22</b>				
<b>PROP M BOND INT/REDMP-SERIES A</b>				
Run May 25, 2021				
		FY 2020-2021	FY 2020-2021	FY 2021-2022
Account		Budget	Expended/Received	Budget
Description		Year to Date		
500010	OTHER OPER EXP	1,500.00	-	1,500.00
	<b>Other Oper Exp Subtotal</b>	<b>1,500.00</b>	<b>-</b>	<b>1,500.00</b>
712010	DEBT REDEMPTION PRINCIPAL	5,170,000.00	-	5,170,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	2,530,250.00	-
713010	DEBT INTEREST, SERVICE CHGS	5,060,600.00	-	5,060,600.00
799010	CONTINGENCY HOLDING ACCOUNT	3,617,909.00	-	3,550,969.00
	<b>Other Outgoing Subtotal</b>	<b>13,848,509.00</b>	<b>2,530,250.00</b>	<b>13,781,569.00</b>
<b>Expense Grand Total</b>		<b>13,850,009.00</b>	<b>2,530,250.00</b>	<b>13,783,069.00</b>
881400	VOTED INDEBT SECURED ROLL	9,022,300.00	6,039,610.90	6,039,611.00
881450	VOTED INDEBT SUPPLEMENT ROLL	48,000.00	25,311.39	25,312.00
881500	VOTED INDEBT UNSECURDROLL	215,700.00	227,021.30	215,700.00
881600	PRIOR YEARS TAXES	72,800.00	68,684.23	68,685.00
881800	PROP TAXES RFNDS/ADJS	-	(33,076.48)	-
886200	INTEREST COUNTY TREASURY	92,800.00	30,326.57	30,327.00
889999	BEGINNING BALANCE, LOCAL	4,398,409.00	-	7,403,434.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>13,850,009.00</b>	<b>6,357,877.91</b>	<b>13,783,069.00</b>
<b>Revenue Grand Total</b>		<b>13,850,009.00</b>	<b>6,357,877.91</b>	<b>13,783,069.00</b>

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2021 and 2022			
		FUND 23			
		<b>PROP M BOND INT/REDMP-SERIES B</b>			Run May 25, 2021
		FY 2020-2021		FY 2020-2021	FY 2021-2022
		Budget		Expended/Received	Budget
Account	Description			Year to Date	
500010	OTHER OPER EXP	3,000.00		-	3,000.00
	<b>Other Oper Exp Subtotal</b>	<b>3,000.00</b>		-	<b>3,000.00</b>
712000	DEBT REDEMPTION PRINCIPAL	-		1,149,506.20	-
712010	DEBT REDEMPTION PRINCIPAL	1,149,507.00		-	1,149,507.00
713000	DEBT INTEREST/SERVICE CHGS	-		3,632,105.12	-
713010	DEBT INTEREST, SERVICE CHGS	8,855,683.00		-	8,855,683.00
799010	CONTINGENCY HOLDING ACCOUNT	2,687,413.00		-	1,355,402.00
	<b>Other Outgoing Subtotal</b>	<b>12,692,603.00</b>		<b>4,781,611.32</b>	<b>11,360,592.00</b>
<b>Expense Grand Total</b>		<b>12,695,603.00</b>		<b>4,781,611.32</b>	<b>11,363,592.00</b>
819800	OTHER FEDERAL REVENUES	989,202.00		1,846,264.01	989,202.00
	<b>81's Federal Revenues Subtotal</b>	<b>989,202.00</b>		<b>1,846,264.01</b>	<b>989,202.00</b>
881400	VOTED INDEBT SECURED ROLL	5,550,000.00		3,888,034.57	3,888,035.00
881450	VOTED INDEBT SUPPLEMENT ROLL	65,000.00		17,396.40	17,397.00
881500	VOTED INDEBT UNSECURDROLL	112,000.00		135,625.21	112,000.00
881600	PRIOR YEARS TAXES	50,000.00		35,990.75	35,991.00
881800	PROP TAXES RFNDS/ADJS	-		(14,690.02)	-
886200	INTEREST COUNTY TREASURY	80,000.00		22,208.54	22,209.00
889999	BEGINNING BALANCE, LOCAL	5,849,401.00		-	6,298,758.00
	<b>88's Local Revenues Subtotal</b>	<b>11,706,401.00</b>		<b>4,084,565.45</b>	<b>10,374,390.00</b>
<b>Revenue Grand Total</b>		<b>12,695,603.00</b>		<b>5,930,829.46</b>	<b>11,363,592.00</b>

		<b>Palomar College</b>			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2021 and 2022			
		<b>FUND 24</b>			
		<b>PROP M BOND INT/REDMP-SERIES C</b>			Run May 25, 2021
			<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
			Budget	Expended/Received	Budget
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>		
500010	OTHER OPER EXP	1,500.00	-	1,500.00	
	<b>Other Oper Exp Subtotal</b>	<b>1,500.00</b>	<b>-</b>	<b>1,500.00</b>	
712000	DEBT REDEMPTION PRINCIPAL	-	735,000.00	-	
712010	DEBT REDEMPTION PRINCIPAL	735,000.00	-	735,000.00	
713000	DEBT INTEREST/SERVICE CHGS	-	4,751,350.00	-	
713010	DEBT INTEREST, SERVICE CHGS	9,488,000.00	-	9,488,000.00	
799010	CONTINGENCY HOLDING ACCOUNT	6,899,251.00	-	2,688,196.00	
	<b>Other Outgoing Subtotal</b>	<b>17,122,251.00</b>	<b>5,486,350.00</b>	<b>12,911,196.00</b>	
	<b>Expense Grand Total</b>	<b>17,123,751.00</b>	<b>5,486,350.00</b>	<b>12,912,696.00</b>	
881400	VOTED INDEBT SECURED ROLL	9,851,000.00	5,838,257.81	5,838,258.00	
881450	VOTED INDEBT SUPPLEMENT ROLL	115,000.00	29,973.83	29,974.00	
881500	VOTED INDEBT UNSECURDROLL	240,000.00	257,654.11	240,000.00	
881600	PRIOR YEARS TAXES	100,000.00	78,001.29	78,002.00	
881800	PROP TAXES RFNDS/ADJS	-	(23,722.35)	-	
886200	INTEREST COUNTY TREASURY	85,000.00	22,395.91	22,396.00	
889999	BEGINNING BALANCE, LOCAL	6,732,751.00	-	6,704,066.00	
	<b>88's Local Revenues Subtotal</b>	<b>17,123,751.00</b>	<b>6,202,560.60</b>	<b>12,912,696.00</b>	
	<b>Revenue Grand Total</b>	<b>17,123,751.00</b>	<b>6,202,560.60</b>	<b>12,912,696.00</b>	





# FUND 33

## CHILD DEVELOPMENT FUND



CDC  
Fund 33

Palomar College BUDGET REPORT Comparing Fiscal Years				
2021 and 2022				
<b>FUND 33</b>				
<b>CHILD DEVELOPMENT FUND</b>				Run May 25, 2021
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	514,755.08	-
111010	INSTRUCTIONAL SALARY, CONTRACT	670,235.00	-	560,996.00
11's Instr Salaries - Contract		<b>670,235.00</b>	<b>514,755.08</b>	<b>560,996.00</b>
12's Non-Instr Salaries - Contract		-	-	-
130010	INSTR SALARIES - OTHER	340,000.00	-	370,000.00
139000	INSTRUCTIONAL SALARY, OTHER	-	164,890.93	-
13's Instr Salaries - Other		<b>340,000.00</b>	<b>164,890.93</b>	<b>370,000.00</b>
14's Non-Instr Salaries - Other		-	-	-
	Academic Salaries Subtotal	1,010,235.00	679,646.01	930,996.00
21's Non-Instr Salaries - Reg		-	-	-
22's Instr Aides - Reg		-	-	-
230010	NON ACADEMIC SALARIES - OTHER	500.00	-	1,000.00
23's Non-Academic Salaries - Other		<b>500.00</b>	-	<b>1,000.00</b>
240010	INSTR AIDES - OTHER	280,000.00	-	281,000.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	128,042.80	-
24's Instr Aides - Other		<b>280,000.00</b>	<b>128,042.80</b>	<b>281,000.00</b>
	Non Acad Salaries Subtotal	<b>280,500.00</b>	<b>128,042.80</b>	<b>282,000.00</b>
310010	STRS	133,157.00	-	128,162.00
311101	STRS ACADEMIC INSTRUCTORS	-	66,980.94	-
31's STRS		<b>133,157.00</b>	<b>66,980.94</b>	<b>128,162.00</b>
320010	PERS	18,577.00	-	15,518.00
321101	PERS ACADEMIC INSTRUCTORS	-	11,515.00	-
322302	PERS INSTR AIDE DIRECT INSTR	-	6,409.86	-
32's PERS		<b>18,577.00</b>	<b>17,924.86</b>	<b>15,518.00</b>
330010	FICA & MEDICARE (OASDI)	23,145.00	-	22,498.00
331101	FICA ACADEMIC INSTRUCTORS	-	3,450.43	-
332302	FICA INSTR AIDE DIRECT INSTR	-	1,926.52	-
335101	MEDCA ACADEM INSTRUCTORS	-	9,859.82	-
336302	MEDCA INST AIDE DIRECT INSTR	-	1,856.65	-
33's FICA & Medicare (OASDI)		<b>23,145.00</b>	<b>17,093.42</b>	<b>22,498.00</b>
340101	MEDIC ACADEMIC INSTRUCTORS	-	139,488.00	-
340110	MEDIC ACA	232,554.00	-	169,883.00
341101	DENT ACADEMIC INSTRUCTORS	-	3,640.66	-
341110	DENT ACA	8,591.00	-	3,060.00
342101	VISION ACADEMIC INSTRUCTOR	-	1,473.00	-
342110	VISION ACA	1,949.00	-	1,595.00
343101	LIFE ACADEMIC INSTRUCTORS	-	932.96	-
343110	LIFE ACA	1,265.00	-	1,035.00
344101	LTD ACADEMIC INSTRUCTORS	-	772.58	-
344110	LTD ACA	1,189.00	-	1,026.00
345101	LTC ACADEMIC INSTRUCTORS	-	420.06	-
345110	LTC ACA	464.00	-	380.00
348010	FUTURE RETIREE HEALTH ACA	-	31,160.00	-
348110	FUTURE RETIREE HEALTH ACA	51,437.00	-	42,085.00
34's Health & Welfare		<b>297,449.00</b>	<b>177,887.26</b>	<b>219,064.00</b>
350010	STATE UNEMP INSURANCE	651.00	-	10,598.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	336.24	-
352302	UNEMP INSTR AIDE DIRECT INST	-	64.00	-
35's State Unempl Insurance		<b>651.00</b>	<b>400.24</b>	<b>10,598.00</b>
360010	WORKER'S COMP	19,685.00	-	19,013.00
361101	WC ACADEMIC INSTRUCTORS	-	10,636.58	-
362302	WC INSTR AIDE DIRECT INSTR	-	2,003.90	-
36's Workers' Comp		<b>19,685.00</b>	<b>12,640.48</b>	<b>19,013.00</b>
370010	APPLE	8,295.00	-	8,530.00
371101	APPLE ACADEMIC INSTRUCTOR	-	5,038.86	-

Palomar College BUDGET REPORT Comparing Fiscal Years				
		2021 and 2022		
		FUND 33		
<b>CHILD DEVELOPMENT FUND</b>			Run May 25, 2021	
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		Budget	Expended/Received	Budget
Account	Description	<b>Year to Date</b>		
372302	APPLE INST AIDE DIRECT INSTR	-	2,415.82	-
37's	<b>APPLE</b>	<b>8,295.00</b>	<b>7,454.68</b>	<b>8,530.00</b>
39's	<b>Other Benefits</b>	-	-	-
	<b>Employee Benefits Subtotal</b>	<b>500,959.00</b>	<b>300,381.88</b>	<b>423,383.00</b>
400010	SUPPLIES & MATERIALS	93,000.00	-	120,000.00
411000	SOFTWARE LESS THAN \$5,000	-	5,662.00	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	10,220.85	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	14,573.20	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	6,442.09	-
441300	SUPPLIES, FOOD SERVICES	-	3,196.26	-
442000	COST OF FOOD, FOOD SERVICE	-	69.99	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>93,000.00</b>	<b>40,164.39</b>	<b>120,000.00</b>
500010	OTHER OPER EXP	21,000.00	-	50,000.00
555100	POSTAGE	-	125.05	-
561000	RENT & LEASE, EQUIPMENT	-	362.32	-
565100	MAINTENANCE AGREEMT,EQUIP	-	616.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	152.62	-
580350	PEST CONTROL	-	840.00	-
580650	WATER	-	796.80	-
585750	PRINTING	-	1,442.92	-
585910	LICENSING FEE	-	726.00	-
	<b>Other Oper Exp Subtotal</b>	<b>21,000.00</b>	<b>5,061.71</b>	<b>50,000.00</b>
799010	CONTINGENCY HOLDING ACCOUNT	507,523.00	-	573,756.00
	<b>Other Outgoing Subtotal</b>	<b>507,523.00</b>	<b>-</b>	<b>573,756.00</b>
<b>Expense Grand Total</b>		<b>2,413,217.00</b>	<b>1,153,296.79</b>	<b>2,380,135.00</b>
819100	CHILDCARE FOOD REIMB FEDRL	55,000.00	18,212.50	55,000.00
81's	<b>Federal Revenues Subtotal</b>	<b>55,000.00</b>	<b>18,212.50</b>	<b>55,000.00</b>
862100	CHILDCARE TAX BAILOUT	564,875.00	246,408.00	592,328.00
862550	CHILDCARE FOOD REIMB STATE	105,000.00	58,849.00	100,000.00
869100	BEGINNING BALANCE, STATE	2,500.00	1,030.72	2,000.00
869999	BEGINNING BALANCE, LOCAL	21,324.00	-	21,324.00
86's	<b>State Revenues Subtotal</b>	<b>693,699.00</b>	<b>306,287.72</b>	<b>715,652.00</b>
886200	INTEREST COUNTY TREASURY	12,000.00	3,424.68	5,000.00
887100	CHDV F/P PARENT FEES PRESCHOOL	1,127,000.00	763,283.47	1,200,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	6,000.00	3,632.25	2,500.00
889999	BEGINNING BALANCE, LOCAL	519,518.00	-	401,983.00
88's	<b>Local Revenues Subtotal</b>	<b>1,664,518.00</b>	<b>770,340.40</b>	<b>1,609,483.00</b>
<b>Revenue Grand Total</b>		<b>2,413,217.00</b>	<b>1,094,840.62</b>	<b>2,380,135.00</b>

P

# FUND 4I

## CAPITAL OUTLAY PROJECTS FUND

Capital  
Fund 4I



		<b>Palomar College</b>		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
		<b>FUND 41</b>		
		<b>CAPITAL OUTLAY PROJECT FUND</b>		
		Run May 25, 2021		
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		Budget	Expended/Received	Budget
<b>Account</b>	<b>Description</b>	<b>Year to Date</b>		
400010	SUPPLIES & MATERIALS	114,907.00	-	7,000.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	7,320.56	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	3,566.87	-
441100	SUPPLIES, INSTITUTIONAL	-	765.78	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>114,907.00</b>	<b>11,653.21</b>	<b>7,000.00</b>
500010	OTHER OPER EXP	1,842,901.00	-	1,080,819.00
551400	MANAGEMENT FEES	-	39,067.01	-
551900	OTH PERSONAL&CONSULT SVC	-	132,047.33	-
561000	RENT & LEASE, EQUIPMENT	-	1,478.19	-
562000	RENTS & LEASES, LAND/BLDG	-	160,457.25	-
565100	MAINTENANCE AGREEMT,EQUIP	-	107,358.96	-
565200	MAINTENANCE AGREE,SOFTWARE	-	17,614.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	26,429.36	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	2,054.38	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,050.00	-
565550	MAINTENANCE, GROUNDS	-	221,292.00	-
580150	FUEL, GAS	-	271.79	-
580250	JANITORIAL SERVICES	-	3,775.00	-
580400	SEWAGE	-	575.00	-
580450	TELEPHONE	-	2,648.52	-
580600	WASTE DISPOSAL,HAZARDOUS	-	63,067.75	-
585100	ADMINISTRATIVE EXPENSE	-	1,050.00	-
585750	PRINTING	-	40.98	-
	<b>Other Oper Exp Subtotal</b>	<b>1,842,901.00</b>	<b>780,277.52</b>	<b>1,080,819.00</b>
600010	CAPITAL OUTLAY	2,079,165.00	-	1,434,270.00
623000	BUILDING CONSTRUCTION	-	107,469.17	-
641100	EQUIP INST REPL INVTOR>\$1000	-	4,507.78	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	4,387.20	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	3,066.82	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	54,633.18	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	4,929.62	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	19,872.97	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	16,607.08	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	10,365.80	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	3,497.30	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	181,109.00	-
644950	SOFTWARE NONINSTRLN >\$4,999	-	258,472.44	-
	<b>Capital Outlay Subtotal</b>	<b>2,079,165.00</b>	<b>668,918.36</b>	<b>1,434,270.00</b>
721010	INTRAFUND TRANS OUT WITHIN	2,427,040.00	-	1,393,000.00
799010	CONTINGENCY HOLDING ACCOUNT	11,437,713.00	-	12,123,857.00
	<b>Other Outgoing Subtotal</b>	<b>13,864,753.00</b>	<b>-</b>	<b>13,516,857.00</b>
<b>Expense Grand Total</b>		<b>17,901,726.00</b>	<b>1,460,849.09</b>	<b>16,038,946.00</b>
869999	BEGINNING BALANCE, STATE	158,282.00	-	-
	<b>86's State Revenues Subtotal</b>	<b>158,282.00</b>	<b>-</b>	<b>-</b>
884360	SURPLUS SALES	10,000.00	-	10,000.00
886200	INTEREST COUNTY TREASURY	135,000.00	53,369.12	185,000.00
889700	SAN MARCOS REDEVELOPMNT TAX REV	1,461,000.00	802,069.39	1,400,000.00
889701	POWAY REDEVELOPMENT TAX REV	1,215,000.00	656,947.35	1,200,000.00
889702	ESCONDIDO REDEVELOPMNT TAX REV	409,000.00	466,430.72	470,000.00
889703	VISTA REDEVELOPMENT TAX REV	150,000.00	86,989.28	150,000.00
889900	OTHER LOCAL REVENUES	9,000.00	14,604.20	17,525.00
889999	BEGINNING BALANCE, LOCAL	11,859,770.00	-	11,213,421.00
	<b>88's Local Revenues Subtotal</b>	<b>15,248,770.00</b>	<b>2,080,410.06</b>	<b>14,645,946.00</b>

	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
	<b>FUND 41</b>			
	<b>CAPITAL OUTLAY PROJECT FUND</b>	Run May 25, 2021		
Account	Description	FY 2020-2021 Budget	FY 2020-2021 Expended/Received Year to Date	FY 2021-2022 Budget
898200	INTRAFUND TRANSFR IN,WITHIN	2,494,674.00	67,634.00	1,393,000.00
89's	Other Sources Subtotal	<b>2,494,674.00</b>	<b>67,634.00</b>	<b>1,393,000.00</b>
<b>Revenue Grand Total</b>		<b>17,901,726.00</b>	<b>2,148,044.06</b>	<b>16,038,946.00</b>

P

# FUND 42

## MEASURE M BOND CONSTRUCTION FUND

Prop M  
Fund 42







# FUND 43

## ENERGY CONSERVATION FUND



Energy  
Fund 43

<b>Palomar College</b>				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
<b>FUND 43</b>				
<b>UTILITY CONSERVATION FUND</b>				
Run May 25, 2021				
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
500010	OTHER OPER EXP	681,015.00	-	31,220.00
580100	ELECTRICITY	-	439,402.43	-
	<b>Other Oper Exp Subtotal</b>	<b>681,015.00</b>	<b>439,402.43</b>	<b>31,220.00</b>
<b>Expense Grand Total</b>		<b>681,015.00</b>	<b>439,402.43</b>	<b>31,220.00</b>
886200	INTEREST COUNTY TREASURY	-	3,673.23	-
889999	BEGINNING BALANCE, LOCAL	681,015.00	-	31,220.00
	<b>88's Local Revenues Subtotal</b>	<b>681,015.00</b>	<b>3,673.23</b>	<b>31,220.00</b>
<b>Revenue Grand Total</b>		<b>681,015.00</b>	<b>3,673.23</b>	<b>31,220.00</b>



# FUND 69

## INTERNAL SERVICE FUND (OPEB)

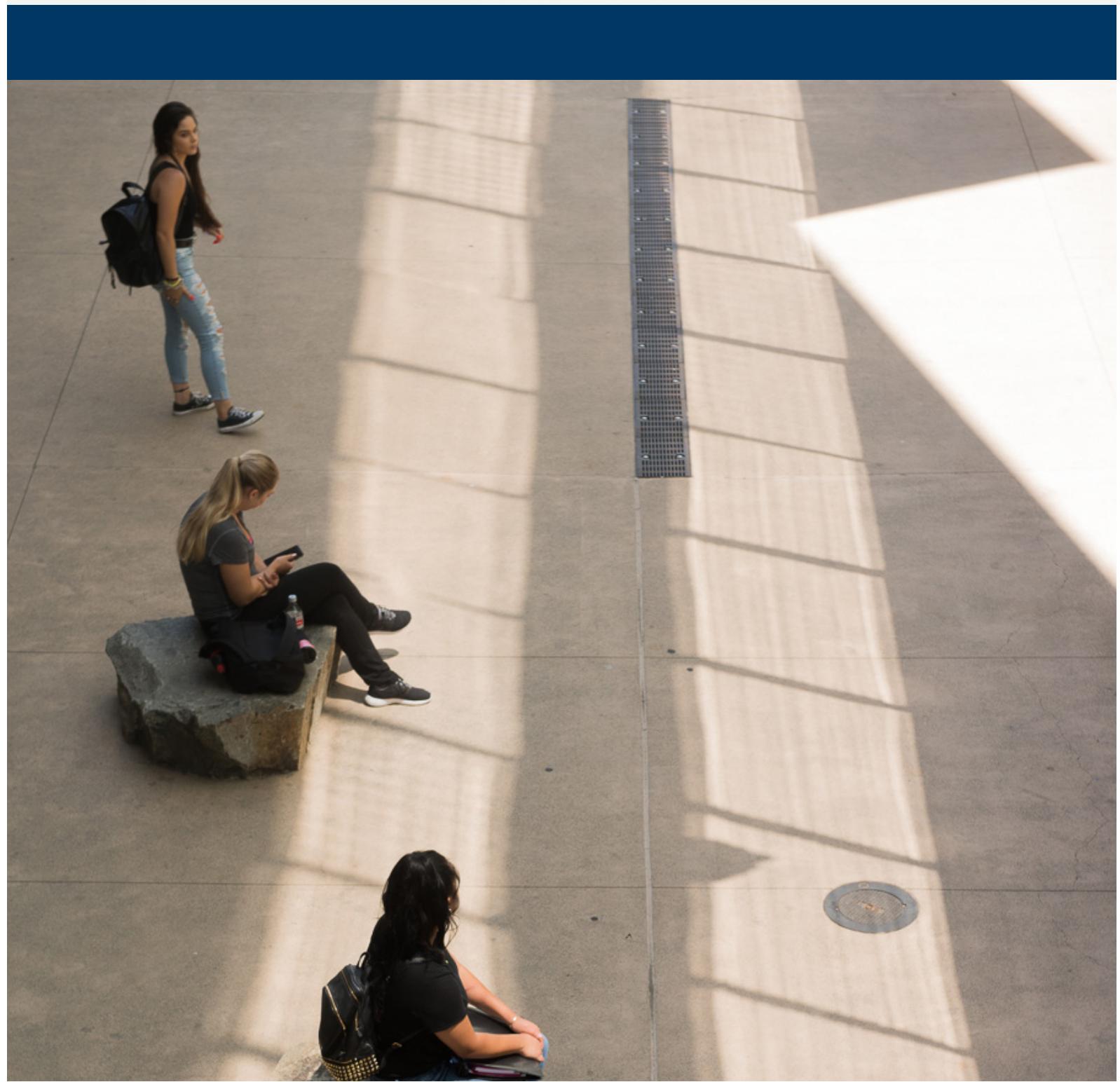


OPEB  
Fund 69

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
		2021 and 2022		
		FUND 69		
POST RETIREMENT BENEFITS				Run May 25, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
Account		Budget	Expended/Received	Budget
Description		Year to Date		
31's	STRS	-	-	-
32's	PERS	-	-	-
330010	FICA & MEDICARE (OASDI)	26,851.00	-	30,000.00
337102	IRMAA MEDI-PART D INSTR RET	-	17,306.00	-
337202	IRMAA MEDI-PART D NONINSTR RET	-	4,246.80	-
33's	<b>FICA &amp; Medicare (OASDI)</b>	<b>26,851.00</b>	<b>21,552.80</b>	<b>30,000.00</b>
340010	HEALTH & WELFARE	88,050.00	-	88,050.00
340410	MEDICAL RETIREE	7,979,651.00	-	7,979,651.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,440,067.10	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	260,983.00	-
340604	MEDIC CLASSIFIED RETIREES	-	1,657,258.00	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	519,906.00	-
341410	DENTAL RETIREE	639,121.00	-	639,121.00
341453	DENT ACADEMIC INSTR RETIREE	-	185,291.05	-
341503	DENT EDU ADMIN/SUP RETIREE	-	17,097.74	-
341604	DENT CLASSIFIED RETIREES	-	183,225.14	-
341654	DENT CLASS ADMN/SUP RETIRE	-	39,859.37	-
346000	RETIREE SPOUSAL BENEFITS	-	34,741.83	-
349710	HSA ER RETIREE	9,000.00	-	9,000.00
34's	<b>Health &amp; Welfare</b>	<b>8,715,822.00</b>	<b>5,338,429.23</b>	<b>8,715,822.00</b>
35's	<b>State Unempl Insurance</b>	-	-	-
36's	<b>Workers' Comp</b>	-	-	-
37's	<b>APPLE</b>	-	-	-
39's	<b>Other Benefits</b>	-	-	-
	<b>Employee Benefits Subtotal</b>	<b>8,742,673.00</b>	<b>5,359,982.03</b>	<b>8,745,822.00</b>
731010	INTERFUND TRANS OUT BETWEEN	1,000,000.00	-	1,000,000.00
799010	CONTINGENCY HOLDING ACCOUNT	6,527,021.00	-	9,431,351.00
	<b>Other Outgoing Subtotal</b>	<b>7,527,021.00</b>	-	<b>10,431,351.00</b>
	<b>Expense Grand Total</b>	<b>16,269,694.00</b>	<b>5,359,982.03</b>	<b>19,177,173.00</b>
886200	INTEREST COUNTY TREASURY	183,000.00	30,006.24	173,948.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,333,469.00	-	3,333,469.00
889999	BEGINNING BALANCE, LOCAL	12,753,225.00	-	11,753,225.00
88's	<b>Local Revenues Subtotal</b>	<b>16,269,694.00</b>	<b>30,006.24</b>	<b>15,260,642.00</b>
898100	INTERFUND TRANSER IN,BETWN	-	-	3,916,531.00
89's	<b>Other Sources Subtotal</b>	-	-	<b>3,916,531.00</b>
	<b>Revenue Grand Total</b>	<b>16,269,694.00</b>	<b>30,006.24</b>	<b>19,177,173.00</b>

# FUND 71 - FUND 73

## STUDENT TRUST FUNDS



	<b>Palomar College</b> ASG BUDGET REPORT Comparing Fiscal Years 2021 and 2022 <b>FUND 71</b>			
	<b>ASSOCIATED STUDENTS TRUST</b>			Run May 25, 2021
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
400010	Supplies & Materials	148,940.40	-	151,529.03
422000	Subscriptions and Memberships	-	4,883.00	-
441000	SUPPLIES&MATERIAL NONINSTR	-	4,522.27	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>148,940.40</b>	<b>9,405.27</b>	<b>151,529.03</b>
500010	Other Oper Exp	72,974.10	-	54,884.60
575800	FOOD FOR MEETINGS	-	(20.49)	-
585100	Administrative Expense	-	1,500.00	-
	<b>Other Oper Exp Subtotal</b>	<b>72,974.10</b>	<b>1,479.51</b>	<b>54,884.60</b>
752010	STUDENT SCHOLARSHIPS	1,500.00	-	1,000.00
	<b>Other Outgoing Subtotal</b>	<b>1,500.00</b>	<b>-</b>	<b>1,000.00</b>
<b>Expense Grand Total</b>		<b>223,414.50</b>	<b>10,884.78</b>	<b>207,413.63</b>
886100	INTEREST BANK ACCOUNTS	100.00	169.51	400.00
888950	POSTING FEES INCOME ASG	3,000.00	25.00	-
889100	ASG INCOME	1,800.00	-	-
889160	ASG MOVIE PASSES INCOME	3,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	180,925.00	-	173,013.63
<b>88's Local Revenues Subtotal</b>		<b>188,825.00</b>	<b>194.51</b>	<b>173,413.63</b>
898100	INTERFUND TRANSER IN,BETWN	34,000.00	-	34,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	74.50	-	-
<b>89's Other Sources Subtotal</b>		<b>34,074.50</b>	<b>-</b>	<b>34,000.00</b>
<b>Revenue Grand Total</b>		<b>222,899.50</b>	<b>194.51</b>	<b>207,413.63</b>

<b>Palomar College</b>				
BUDGET REPORT				
Comparing Fiscal Years				
	2021 and 2022			
<b>FUND 72</b>				
<b>STUDENT REP. FEE TRUST</b>				Run May 25, 2021
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		Budget	Expended/Received	Budget
<b>Account</b>	<b>Description</b>	<b>Year to Date</b>		
500010	OTHER OPER EXP	34,000.00	-	34,000.00
525200	MEMBERSHIP, EMPLOYEE	-	325.00	-
575300	TRAVEL, STUDENT	-	309.27	-
	<b>Other Oper Exp Subtotal</b>	<b>34,000.00</b>	<b>634.27</b>	<b>34,000.00</b>
600010	CAPITAL OUTLAY	250.00	-	1,000.00
642300	EQUIP NONINS,ADTNL.>\$200-999	-	140.06	-
	<b>Capital Outlay Subtotal</b>	<b>250.00</b>	<b>140.06</b>	<b>1,000.00</b>
799010	CONTINGENCY HOLDING ACCOUNT	466,703.00	-	445,245.00
	<b>Other Outgoing Subtotal</b>	<b>466,703.00</b>	<b>-</b>	<b>445,245.00</b>
	<b>Expense Grand Total</b>	<b>500,953.00</b>	<b>774.33</b>	<b>480,245.00</b>
886200	INTEREST COUNTY TREASURY	17,561.00	3,181.67	-
888400	STUDENT REPRESENTATIN FEE	71,113.00	48,054.00	17,561.00
889999	BEGINNING BALANCE, LOCAL	412,279.00	-	462,684.00
88's	<b>Local Revenues Subtotal</b>	<b>500,953.00</b>	<b>51,235.67</b>	<b>480,245.00</b>
	<b>Revenue Grand Total</b>	<b>500,953.00</b>	<b>51,235.67</b>	<b>480,245.00</b>

<b>Palomar College</b>					
BUDGET REPORT					
Comparing Fiscal Years					
		2021 and 2022			
<b>FUND 73</b>					
<b>STUDENT BODY CENTER FEE</b>					Run May 25, 2021
<b>Account</b>	<b>Description</b>	<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>	
		Budget	Expended/Received	Budget	
400010	SUPPLIES & MATERIALS	6,300.00	-	500.00	
	<b>Supplies &amp; Materials Subtotal</b>	<b>6,300.00</b>	-	<b>500.00</b>	
500010	OTHER OPER EXP	18,000.00	-	500.00	
	<b>Other Oper Exp Subtotal</b>	<b>18,000.00</b>	-	<b>500.00</b>	
600010	CAPITAL OUTLAY	16,824.00	-	500.00	
	<b>Capital Outlay Subtotal</b>	<b>16,824.00</b>	-	<b>500.00</b>	
731000	INTERFUND TRANS OUT BETWEEN	-	192,792.32	-	
731010	INTERFUND TRANS OUT BETWEEN	204,100.00	-	179,181.00	
	<b>Other Outgoing Subtotal</b>	<b>204,100.00</b>	<b>192,792.32</b>	<b>179,181.00</b>	
<b>Expense Grand Total</b>		<b>245,224.00</b>	<b>192,792.32</b>	<b>180,681.00</b>	
886200	INTEREST COUNTY TREASURY	9,016.00	1,018.17	1,018.00	
888300	STUDENT CENTER FEE	159,399.00	147,432.50	147,433.00	
889999	BEGINNING BALANCE, LOCAL	76,809.00	-	32,230.00	
88's	<b>Local Revenues Subtotal</b>	<b>245,224.00</b>	<b>148,450.67</b>	<b>180,681.00</b>	
<b>Revenue Grand Total</b>		<b>245,224.00</b>	<b>148,450.67</b>	<b>180,681.00</b>	

# FUND 74

## STUDENT FINANCIAL AID TRUST FUND

SFA  
Fund 74

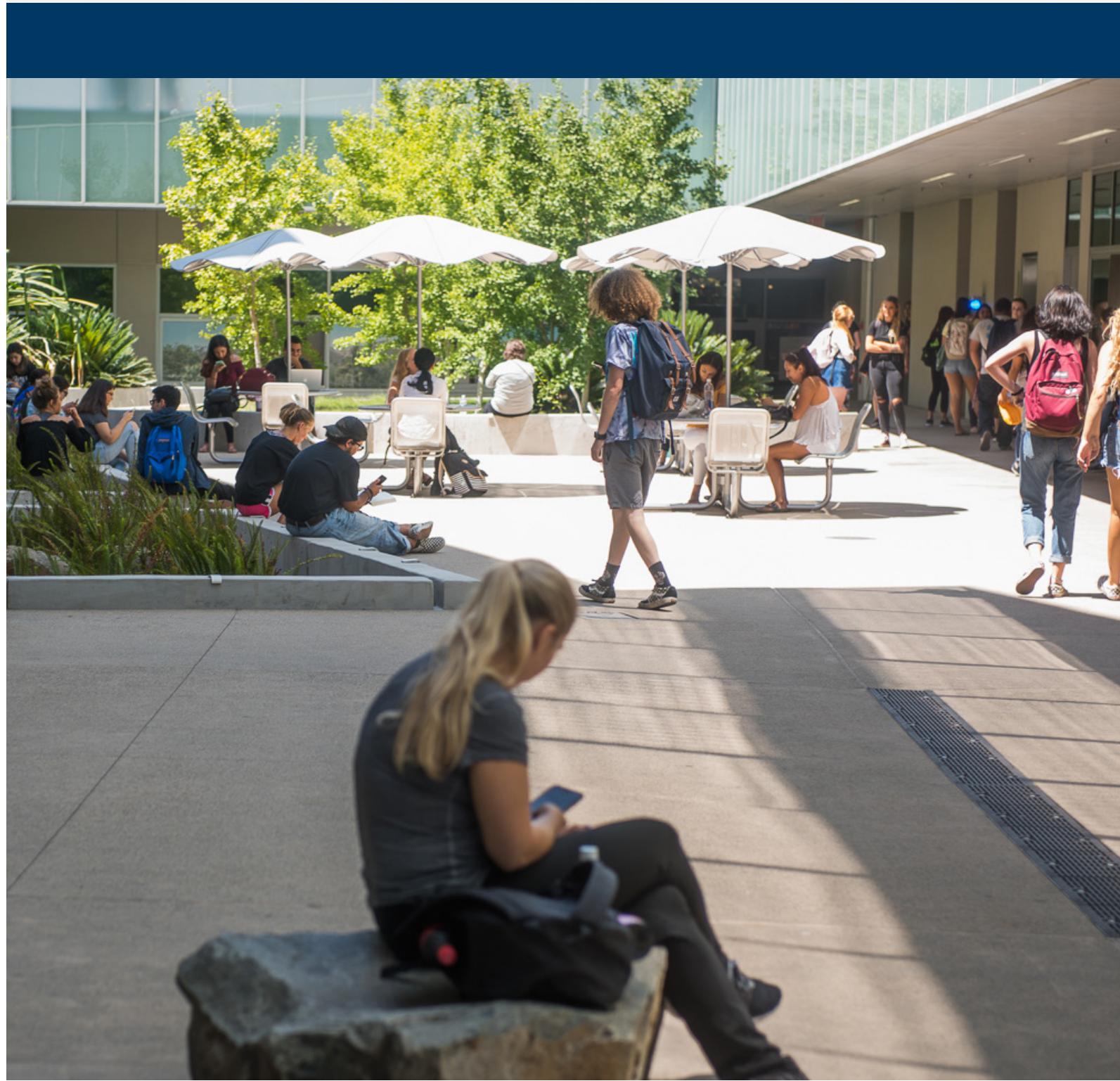


		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
		FUND 74		
<b>STUDENT FINANCIAL AID TRUST</b>			Run May 25, 2021	
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
400010	SUPPLIES & MATERIALS	3,286.00	-	3,286.00
	<b>Supplies &amp; Materials Subtotal</b>	<b>3,286.00</b>	<b>-</b>	<b>3,286.00</b>
500010	OTHER OPER EXP	2,195.00	-	2,445.00
541100	STATE INTEREST EARNED,REPAY	-	385.91	-
	<b>Other Oper Exp Subtotal</b>	<b>2,195.00</b>	<b>385.91</b>	<b>2,445.00</b>
751000	STUDENT GRANTS	-	17,505,745.78	-
751010	STUDENT GRANTS	26,243,446.00	-	38,387,001.00
761000	DIRECT LOANS	-	385,979.00	-
761010	DIRECT LOANS	725,753.00	-	726,000.00
	<b>Other Outgoing Subtotal</b>	<b>26,969,199.00</b>	<b>17,891,724.78</b>	<b>39,113,001.00</b>
<b>Expense Grand Total</b>		<b>26,974,680.00</b>	<b>17,892,110.69</b>	<b>39,118,732.00</b>
815130	PELL GRANTS	16,951,477.00	14,523,080.85	18,535,000.00
815230	SEOG	640,381.00	545,750.00	644,000.00
815300	DIRECT LOANS	725,753.00	456,218.00	726,000.00
819800	OTHER FEDERAL REVENUES	6,413,612.00	4,277,250.00	15,470,070.00
819999	BEGINNING BALANCE, FEDERAL	4,086.00	-	1,506,217.00
81's	<b>Federal Revenues Subtotal</b>	<b>24,735,309.00</b>	<b>19,802,298.85</b>	<b>36,881,287.00</b>
865350	CAL GRANTS FOR STUDENTS	2,237,176.00	2,003,924.00	2,235,000.00
86's	<b>State Revenues Subtotal</b>	<b>2,237,176.00</b>	<b>2,003,924.00</b>	<b>2,235,000.00</b>
886100	INTEREST BANK ACCOUNTS	420.00	647.33	770.00
886300	INTREST EARNED ON FEDERL \$	1,775.00	1,259.54	1,675.00
88's	<b>Local Revenues Subtotal</b>	<b>2,195.00</b>	<b>1,906.87</b>	<b>2,445.00</b>
<b>Revenue Grand Total</b>		<b>26,974,680.00</b>	<b>21,808,129.72</b>	<b>39,118,732.00</b>



# FUND 75

## SCHOLARSHIP AND LOAN TRUST FUND



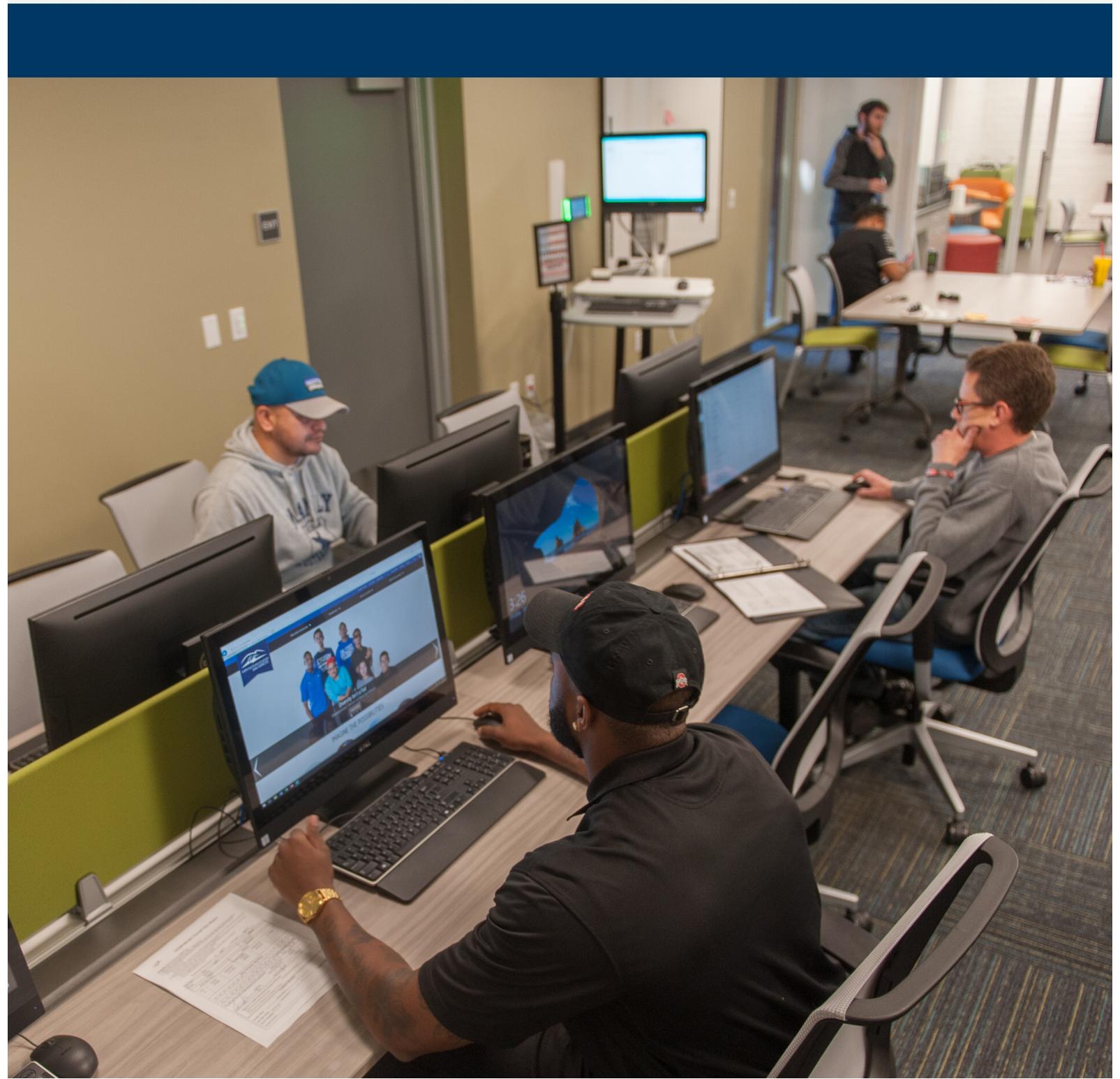
SIT  
Fund 75

Palomar College BUDGET REPORT Comparing Fiscal Years 2021 and 2022				
<b>FUND 75</b>				
<b>SCHOLARSHIP AND LOAN TRUST</b>				Run May 25, 2021
		<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		Budget	Expended/Received	Budget
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
741010	OTHER TRANSFERS/OUTGOES	1,882.00	-	1,882.00
751000	STUDENT GRANTS	-	54.00	-
751010	STUDENT GRANTS	1,004.00	-	-
752000	STUDENT SCHOLARSHIPS	-	513,495.09	-
752010	STUDENT SCHOLARSHIPS	729,672.00	-	632,497.00
765000	STUDENT LOANS	-	419.44	-
765010	STUDENT LOANS	92,575.00	-	92,425.00
<b>Other Outgoing Subtotal</b>		<b>825,133.00</b>	<b>513,968.53</b>	<b>726,804.00</b>
<b>Expense Grand Total</b>		<b>825,133.00</b>	<b>513,968.53</b>	<b>726,804.00</b>
882200	SCHOLRSHIP/GRANT/LOAN REV	674,850.00	674,212.83	573,225.00
882300	STUDENT LOAN REPAYMENTS	650.00	419.44	500.00
889999	BEGINNING BALANCE, LOCAL	149,633.00	-	153,079.00
88's	<b>Local Revenues Subtotal</b>	<b>825,133.00</b>	<b>674,632.27</b>	<b>726,804.00</b>
<b>Revenue Grand Total</b>		<b>825,133.00</b>	<b>674,632.27</b>	<b>726,804.00</b>



# FUND 79

## OTHER TRUST FUND



OTF  
FUND 79

<b>Palomar College</b>				
BUDGET REPORT				
Comparing Fiscal Years				
	2021 and 2022			
<b>FUND 79</b>				
<b>OTHER TRUST FUNDS</b>				Run May 25, 2021
<b>Account</b>	<b>Description</b>	<b>FY 2020-2021</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>
		Budget	Expended/Received	Budget
799310	RESERVE JPA IRREVOCABLE TRUST	8,392,902.00	-	9,392,902.00
	<b>Other Outgoing Subtotal</b>	<b>8,392,902.00</b>	-	<b>9,392,902.00</b>
	<b>Expense Grand Total</b>	<b>8,392,902.00</b>	-	<b>9,392,902.00</b>
889999	BEGINNING BALANCE, LOCAL	7,392,902.00	-	8,392,902.00
	<b>88's Local Revenues Subtotal</b>	<b>7,392,902.00</b>	-	<b>8,392,902.00</b>
898100	INTERFUND TRANSER IN,BETWN	1,000,000.00	-	1,000,000.00
	<b>89's Other Sources Subtotal</b>	<b>1,000,000.00</b>	-	<b>1,000,000.00</b>
	<b>Revenue Grand Total</b>	<b>8,392,902.00</b>	-	<b>9,392,902.00</b>