TENTATIVE BUDGET

FISCAL YEAR 2024-25

SUBMITTED FOR APPROVAL
AT THE JUNE 11, 2024
GOVERNING BOARD MEETING

PALOMAR COLLEGE®
Learning for Success

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

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PALOMAR COLLEGE®
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Star Rivera-Lacey, Ph.D.
Superintendent/President

Office of the President

June 11, 2024

TO: Governing Board of the Palomar Community College District

FROM: Star Rivera-Lacey, Ph.D., Superintendent/President

PRESENTED BY: Todd McDonald, Assistant Superintendent/Vice President, Finance and Administrative Services

Community college districts are required to develop a tentative budget by June 15th as an authorization to spend as of July 1. Assumptions for the tentative budget are based on the Governor's May Revise, whereby new proposals may be introduced, and policy recommendations updated over those advanced in January. These changes are based on updated revenue projections and state initiatives.

Under the May Revision, the overall 2024-25 state budget would be lower than proposed in January and lower than the 2023-24 enacted budget, decreasing by about 7% to $288 billion related to a projected budget deficit of $45 billion. General Fund spending would decrease by about $25 billion (11.1%) to $201 billion. The May Revision budget proposal for the California Community Colleges focuses on stability in the context of the significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance. Overall, funding increases slightly compared to the current year enacted budget.

The current hold harmless provisions of the Student Centered Funding Formula (SCFF) are set to expire at the end of the 2024-25 fiscal year. Starting in 2025-26, districts will be funded at their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district's hold harmless amount, or floor, would not grow. It is anticipated that Palomar will receive the funding floor level of state apportionment revenue through 2026-27. This means that our state apportionment is not expected to increase in the two years following 2024-25. Palomar continues to focus on outreach, recruitment, and retention to return our enrollment to pre-pandemic levels. By achieving the enrollment increase targets developed as part of the Education and Facilities Vision Plan 2035, current projections indicate the District is likely to receive additional state apportionment dollars in 2027-28.

The Governor's May Revise and continued college-led initiatives including annual operating cost increases and savings were considered in developing Palomar Community College District's Tentative Budget for fiscal year 2024-25. For fiscal year 2023-24, the College projects 14,317 FTES, which represents an increase of 652 FTES versus the prior year, or 4.77%. For 2024-25, current Summer 2024 enrollment levels are up approximately 7% compared to this time last year and Fall 2024 enrollment activity has started off strong.

Our commitments to the Accrediting Commission of Community and Junior Colleges (ACCJC) incorporated into the fiscal year 2023-24 Budget continue in the 2024-25 Tentative Budget. These include continuing to increase enrollment, develop strategies to increase student success and supplemental apportionment revenue, increase offerings at the education centers, and implementing commitment accounting to align position management with budget development and allow for more transparency in fiscal monitoring and oversight.

I would like to thank the campus community for their support as we continue the recovery of our enrollment, creating the best student experience with a focus on diversity, equity, inclusion, anti-racism and accessibility, and our continued efforts to maintain fiscal stability. I sincerely value our priorities of open communication and collaboration.

I am in deep appreciation to our faculty, staff, and administration for their unrelenting focus on student success. I am also grateful to the Governing Board for their confidence and support as I begin my fourth academic year as the Superintendent/President of this incredible institution.

Dr. Star Rivera-Lacey

Superintendent/President

Palomar College

Governing Board

Executive Leadership

Superintendent/President	Star Rivera-Lacey, Ph.D.
Assistant Superintendent/Vice President, Finance and Administrative Services	Todd McDonald, Ed.D.
Assistant Superintendent/Vice President, Human Resources	Anna Pedroza
Assistant Superintendent/Vice President, Instruction	Tina Recalde, Ed.D.
Assistant Superintendent/Vice President, Student Services	Nick Mata

Budget Committee

Vice President, Finance and Administrative Services	Dr. Todd McDonald (Chair)
Palomar Faculty Federation (PFF), designee	Barbara Baer (Co-Chair)
Vice President, Instruction	Dr. Tina Recalde
Vice President, Student Services	Nick Mata
Vice President, Human Resource Services	Anna Pedroza
Director, Enrollment Services	Dr. Kendyl Magnuson
Faculty Senate, President	Wendy Nelson
Faculty Senate, Vice President	Jenny Fererro
Distance Education Coordinator	Kelly Falcone
Faculty Senate, Secretary (designee)	Molly Faulkner
Palomar Faculty Federation (PFF), Co-President	Lawrence Lawson
Palomar Faculty Federation (PFF)	Joel Glassman
Council of Classified Employees (CCE)	Tricia Frady
Council of Classified Employees (CCE)	Bob Fulmer
Council of Classified Employees (CCE)	Anel Gonzalez
Council of Classified Employees (CCE)	Cheryl Kearse
Council of Classified Employees (CCE)	Carmelino Cruz
Administrative Association (AA)	Ann Jensen
Associate Student Government (ASG)	Fernando Montecino
Confidential and Supervisory Team (CAST)	Michelle Fifield

Fiscal Services Leadership

Senior Director, Fiscal Services	Carole Meagher
Budget and Payroll Manger	Brandi Taveuveu
Manager, Student Financials and Cashiering	Cassandra Stone
Accounting Manager	Patrice Nya
Accountants	Susan Garland Gordana High Ping Lee Shawn McCann Pai Wang Smith
Business Systems Analyst	Sergio Almaraz

Palomar Community College District
2024-25 Tentative Budget
Rate Assumptions

	2023-24	2024-25 Tentative Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
REVENUE					
Apportionment					
COLA	8.22%	1.07%	2.73%	3.11%	3.17%
District TCR Increase/Received COLA	8.22%	0.30%	0.00%	0.00%	2.50%
A) Hold Harmless / Funding Floor	$ 139,491,880	$ 140,984,443	$ 140,984,443	$ 140,984,443	$ 140,984,443
B) Stability	$ 140,570,466	$ 133,304,128	$ 130,624,819	$ 129,564,131	$ 138,632,460
C) SCFF	$ 131,892,874	$ 127,153,528	$ 125,656,223	$ 134,372,841	$ 144,549,715
TCR (max of A, B, C)	$ 140,570,466	$ 140,984,443	$ 140,984,443	$ 140,984,443	$ 144,549,715
FTES/Headcount		$ 413,977			
320 P-1 Projection					
Resident	14,038	14,557	15,343	16,386	17,336
Non-Resident	474	492	519	554	586
Total FTES	14,512	15,049	15,862	16,940	17,922
Vision Plan 2035 Enrollment Change		3.7%	5.4%	6.8%	5.8%
Supplemental Headcount Change		0.5%	0.5%	0.5%	0.5%
Success Factor Change		0.5%	0.5%	0.5%	0.5%
CCCCO Approved Centers w/ FTES > 1,000	1	1	1	1	2
EXPENDITURES					
Salary					
Step & Column (for currently filled positions)					
- AA/CAST/Exec		1.6%	1.6%	1.6%	1.6%
- Classified		1.5%	1.5%	1.5%	1.5%
- FT Faculty		1.4%	1.4%	1.4%	1.4%
Benefits					
Health & Welfare Premium Increase Percent	9.65%	5.1%	5.0%	5.0%	5.0%
Weighted Avg H&W Annual Premium (For Vacant Position Budgeting)		$ 22,581	n/a	n/a	n/a
Mandatory (Percent of Salary)					
- STRS	19.10%	19.10%	19.10%	19.10%	19.10%
- PERS	26.68%	27.05%	27.60%	28.00%	29.20%
- Social Security	6.20%	6.20%	6.20%	6.20%	6.20%
- Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
- Worker's Comp Insurance	1.59%	1.59%	1.59%	1.59%	1.59%
- Unemployment Insurance	0.05%	0.05%	0.05%	0.05%	0.05%
- Apple (Alt. Retirement Plan)	2.50%	2.50%	2.50%	2.50%	2.50%
OPEB (Retiree Health Benefit)					
- Current Employee	$ 4,677	$ 4,677	$ 4,677	$ 4,677	$ 4,677
Other Expenses					
CA CPI	3.36%	2.83%	2.70%	2.72%	2.72%

Palomar Community College District

2024-25 Tentative Budget

2023-24 Adopted Budget As Amended and Projected Actuals

TOTAL BEGINNING FUND BALANCE	**$ 48,512,776**	**$ 48,512,776**
Revenue	**Adopted Budget as Amended 2023-2024**	**Projected Actuals 2023-24**
A. Apportionment Revenue		
Total Apportionment Revenue	**$ 140,570,466**	**$ 137,759,056**
A. Available Revenue	**$ 140,570,466**	**$ 137,759,056**
B. Ongoing Revenues		
Apprenticeship	$ 2,566,225	$ 2,566,225
Other State Revenue/PT-FT Faculty	2,881,222	2,881,222
Lottery (per FTES)	3,267,349	3,267,349
Mandated Costs	625,916	625,916
On-Behalf STRS / Other State Revenue	4,173,281	4,265,047
Nonresident Tuition (per Unit)	3,000,000	3,000,000
B. Ongoing Revenues	**$ 16,513,993**	**$ 16,605,759**
C. Local/One-Time Revenue		
Follett	$ 150,000	$ 100,000
Hlth Svcs Sale to Employee		7,500
Business Services Charges	125,000	40,000
Ticket/Gate/Program Sales	11,000	65,140
Vending Commissions	15,000	215,000
Misc Sales and Commission	26,550	90,000
Facilities Rental And Lease	185,000	285,000
Interest	2,100,000	2,100,000
Field Trp;Use of Nondist Fac		1,540
Hlth Service Physical Exam	150	9,000
Instr Mat Fees;Sale Materl	265,776	375,000
Transcript Income	219,380	100,000
Other Local Revenues	84,515	210,000
Miscellaneous Local Income	334,745	50,000
C. Local/One-Time Revenues	**$ 3,517,116**	**$ 3,648,180**
Total Revenues	**$ 160,601,575**	**$ 158,012,995**
Total Available Resources	**$ 209,114,351**	**$ 206,525,771**

Palomar Community College District

2024-25 Tentative Budget

2023-24 Adopted Budget As Amended and Projected Actuals

Expenditures	Adopted Budget as Amended 2023-2024	Projected Actuals 2023-24
11 - Instructional Salaries Contract	$ 27,986,294	$ 27,637,686
12 - Administrative Salaries	13,574,589	13,066,379
13 - Instructional Salaries Other	17,554,444	18,368,912
14 - Other Hourly	1,246,496	1,514,237
Total Academic Salaries	**$ 60,361,823**	**$ 60,587,214**
21 - Non-Instructional Classified Salaries	$ 30,284,838	$ 28,786,543
22 - Instructional Aide Classified Salaries	2,301,184	1,822,974
23 - Hourly Salaries	1,856,700	2,257,896
24 - Instructional Aides Other	674,279	646,813
Total Classified Salaries	**$ 35,117,001**	**$ 33,514,226**
31 - STRS	$ 14,356,724	$ 13,927,957
32 - PERS	9,131,171	8,892,239
33 - OASDI	3,707,294	3,551,995
34 - HW	15,778,579	16,320,255
34 - HW EST. SAVINGS	*0*	*0*
35 - Unemployment	349,971	109,740
36 - Workers' Compensation	1,621,520	1,524,499
37 - APPLE	154,457	125,424
39 - Other Benefits	6,080	6,080
Total Benefits	**$ 45,105,796**	**$ 44,458,189**
A. Salaries and Benefits	**$ 140,584,620**	**$ 138,559,629**
40 - Supplies	$ 1,308,957	$ 1,150,000
50 - Services	13,271,094	13,100,000
60 - Capital Outlay	1,036,426	1,000,000
72 - Other Outgo	-	0
73 - Other Transfers	4,400,478	4,250,478
B. Other Operating Expenses	**$ 20,016,955**	**$ 19,500,478**
Total Expenditures	**$ 160,601,575**	**$ 158,060,107**
Change In Fund Balance	**$ -**	**$ (47,112)**
Ending Fund Balance	**$ 48,512,776**	**$ 48,465,664**
Governing Board Reserve - 16.67% of General Unrestricted Exp	***$ 26,772,283***	***$ 26,348,620***
Other Reserve	***$ 21,740,493***	***$ 22,117,044***
% of Compensation vs. Expense	**87.54%**	**87.66%**

Note: All 2023-24 projections are subject to change as fiscal year-end journal entries and necessary adjustments are made to close the fiscal year.

Palomar Community College District
2024-25 Tentative Budget
Multi-Year Projection

SCFF Calculation Method		Stability	Hold Harmless	Funding Floor	Funding Floor	Formula
State Budget COLA / District Funded COLA		8.22% / 8.22%	1.07% / 0.30%	2.73% / 0.00%	3.11% / 0.00%	3.17% / 2.50%
Projected District COLA/Additional Funding			$ -	$ -	$ -	$ -
Maximum Total Computational Revenue			**$ 140,984,443**	$ 140,984,443	$ 140,984,443	$ 144,549,715
Beginning Fund Balance - Governing Board Reserve			**$ 26,348,620**	**$ 27,555,871**	**$ 28,413,846**	**$ 29,036,177**
Beginning Fund Balance - Other Reserve			**22,117,044**	**18,562,753**	**10,722,023**	**83,452**
TOTAL BEGINNING FUND BALANCE	**$ 48,512,776**	**$ 48,512,776**	**$ 48,465,664**	**$ 46,118,624**	**$ 39,135,869**	**$ 29,119,629**
Revenue	**Adopted Budget as Amended 2023-2024**	**Projected Actuals 2023-24**	**Tentative Budget 2024-2025**	**Projected Budget 2025-2026**	**Projected Budget 2026-2027**	**Projected Budget 2027-2028**
A. Apportionment Revenue						
Total Apportionment Revenue	**$ 140,570,466**	**$ 137,759,056**	**$ 140,984,443** -	**$ 140,984,443**	**$ 140,984,443**	**$ 144,549,715**
A. Available Revenue	**$ 140,570,466**	**$ 137,759,056**	**$ 140,984,443**	**$ 140,984,443**	**$ 140,984,443**	**$ 144,549,715**
B. Ongoing Revenues						
Apprenticeship	$ 2,566,225	$ 2,566,225	$ 2,585,728	$ 2,656,318	$ 2,738,929	$ 2,825,753
Other State Revenue/PT-FT Faculty	2,881,222	2,881,222	5,046,049	5,183,806	5,345,022	5,514,459
Lottery (per FTES)	3,267,349	3,267,349	2,987,689	3,149,024	3,363,158	3,558,221
Mandated Costs	625,916	625,916	644,218	679,006	725,178	767,238
On-Behalf STRS / Other State Revenue	4,173,281	4,265,047	4,265,047	4,381,483	4,517,747	4,660,960
Nonresident Tuition (per Unit)	3,000,000	3,000,000	2,742,259	2,890,341	3,086,884	3,265,923
B. Ongoing Revenues	**$ 16,513,993**	**$ 16,605,759**	**$ 18,270,990**	**$ 18,939,978**	**$ 19,776,918**	**$ 20,592,554**
C. Local/One-Time Revenue						
Follett	150,000	100,000	125,000	131,750	140,709	148,870
Hlth Svcs Sale to Employee		7,500	5,975	6,136	6,303	6,474
Business Services Charges	125,000	40,000	31,261	32,105	32,978	33,875
Ticket/Gate/Program Sales	11,000	65,140	61,656	63,321	65,043	66,812
Vending Commissions	15,000	215,000	109,574	112,532	115,593	118,737
Misc Sales and Commission	26,550	90,000	36,400	37,383	38,400	39,444
Facilities Rental And Lease	185,000	285,000	275,410	282,846	290,539	298,442
Interest	2,100,000	2,100,000	2,196,074	1,996,074	1,796,074	1,596,074
Field Trp;Use of Nondist Fac		1,540	1,650			
Hlth Service Physical Exam	150	9,000	8,397			
Instr Mat Fees;Sale Materl	265,776	375,000	307,590	324,200	346,246	366,328
Transcript Income	219,380	100,000	105,000	107,867	111,222	114,748
Other Local Revenues	84,515	210,000	435,704	447,599	461,519	476,149
Miscellaneous Local Income	334,745	50,000	-	0	0	0
C. Local/One-Time Revenues	**$ 3,517,116**	**$ 3,648,180**	**$ 3,699,691**	**$ 3,541,813**	**$ 3,404,626**	**$ 3,265,953**
Total Revenues	**$ 160,601,575**	**$ 158,012,995**	**$ 162,955,124**	**$ 163,466,234**	**$ 164,165,987**	**$ 168,408,222**
Total Available Resources	**$ 209,114,351**	**$ 206,525,771**	**$ 211,420,788**	**$ 209,584,858**	**$ 203,301,856**	**$ 197,527,851**

Palomar Community College District
2024-25 Tentative Budget
Multi-Year Projection

Expenditures	Adopted Budget as Amended 2023-2024	Projected Actuals 2023-24	Tentative Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
11 - Instructional Salaries Contract	$ 27,986,294	$ 27,637,686	$ 29,126,534	$ 29,534,305	$ 29,947,785	$ 30,367,054
12 - Administrative Salaries	13,574,589	13,066,379	13,118,411	13,315,187	13,514,915	13,717,639
13 - Instructional Salaries Other	17,554,444	18,368,912	19,233,790	19,503,063	19,776,106	20,052,971
14 - Other Hourly	1,246,496	1,514,237	1,795,495	1,820,632	1,846,121	1,871,967
Total Academic Salaries	**$ 60,361,823**	**$ 60,587,214**	**$ 63,274,230**	**$ 64,173,187**	**$ 65,084,927**	**$ 66,009,631**
21 - Non-Instructional Classified Salaries	$ 30,284,838	$ 28,786,543	$ 29,734,778	$ 30,180,800	$ 30,633,512	$ 31,093,015
22 - Instructional Aide Classified Salaries	2,301,184	1,822,974	1,859,004	1,886,889	1,915,192	1,943,920
23 - Hourly Salaries	1,856,700	2,257,896	2,228,040	2,261,461	2,295,383	2,329,814
24 - Instructional Aides Other	674,279	646,813	674,279	684,393	694,659	705,079
Total Classified Salaries	**$ 35,117,001**	**$ 33,514,226**	**$ 34,496,101**	**$ 35,013,543**	**$ 35,538,746**	**$ 36,071,828**
31 - STRS	$ 14,356,724	$ 13,927,957	$ 14,564,457	$ 15,366,961	$ 15,658,294	$ 15,958,765
32 - PERS	9,131,171	8,892,239	9,303,596	10,688,178	11,005,725	11,649,560
33 - OASDI	3,707,294	3,551,995	3,558,536	3,611,914	3,666,093	3,721,084
34 - HW	15,778,579	16,320,255	17,787,096	18,676,451	19,610,274	20,590,788
34 - HW EST. SAVINGS	*0*	*0*	*0*	*0*		
35 - Unemployment	349,971	109,740	248,682	149,593	150,312	151,041
36 - Workers' Compensation	1,621,520	1,524,499	1,527,475	1,577,069	1,599,916	1,623,095
37 - APPLE	154,457	125,424	157,465	159,827	162,224	164,657
39 - Other Benefits	6,080	6,080	337,937	343,006	348,151	353,373
Total Benefits	**$ 45,105,796**	**$ 44,458,189**	**$ 47,485,244**	**$ 50,572,999**	**$ 52,200,989**	**$ 54,212,363**
A. Salaries and Benefits	**$ 140,584,620**	**$ 138,559,629**	**$ 145,255,575**	**$ 149,759,729**	**$ 152,824,662**	**$ 156,293,822**
40 - Supplies	$ 1,308,957	$ 1,150,000	$ 1,261,060	$ 1,295,109	$ 1,330,336	$ 1,366,521
50 - Services	13,271,094	13,100,000	13,611,094	13,978,594	14,358,812	14,749,372
60 - Capital Outlay	1,036,426	1,000,000	765,198	785,858	807,233	829,190
72 - Other Outgo	-	0	0	0	0	0
73 - Other Transfers	4,400,478	4,250,478	4,409,237	4,629,699	4,861,184	5,104,243
B. Other Operating Expenses	**$ 20,016,955**	**$ 19,500,478**	**$ 20,046,589**	**$ 20,689,260**	**$ 21,357,565**	**$ 22,049,326**
Total Expenditures	**$ 160,601,575**	**$ 158,060,107**	**$ 165,302,164**	**$ 170,448,989**	**$ 174,182,227**	**$ 178,343,148**
Change In Fund Balance	**$ -**	**$ (47,112)**	**$ (2,347,040)**	**$ (6,982,755)**	**$ (10,016,240)**	**$ (9,934,926)**
Ending Fund Balance	**$ 48,512,776**	**$ 48,465,664**	**$ 46,118,624**	**$ 39,135,869**	**$ 29,119,629**	**$ 19,184,703**
Governing Board Reserve - 16.67% of General Unrestricted Exp	***$ 26,772,283***	***$ 26,348,620***	***$ 27,555,871***	***$ 28,413,846***	***$ 29,036,177***	***$ 29,729,803***
Other Reserve	***$ 21,740,493***	***$ 22,117,044***	***$ 18,562,753***	***$ 10,722,023***	***$ 83,452***	***$ (10,545,100)***
% of Compensation vs. Expense	**87.54%**	**87.66%**	**87.87%**	**87.86%**	**87.74%**	**87.64%**

SUMMARY OF ALL FUNDS

FUND DESCRIPTION	FY 2023-2024 BUDGET	FY 2024-2025 BUDGET
11 GENERAL UNRESTRICTED SUBFUND	209,321,630	211,420,788
12 GENERAL RESTRICTED SUBFUND	83,431,941	59,612,653
TOTAL GENERAL FUND	**292,753,571**	**271,033,441**
22 PROP M BOND INT/REDMP-SERIES A	8,697,821	15,575,578
23 PROP M BOND INT/REDMP-SERIES B	16,659,691	17,863,474
24 PROP M BOND INT/REDMP-SERIES C	28,593,919	23,269,651
25 PROP M BOND INT/REDMP-SERIES D	10,606,217	10,952,699
33 CHILD DEVELOPMENT FUND	3,201,879	3,190,529
41 CAPITAL OUTLAY PROJECT FUND	47,220,313	36,461,318
42 PROP M BOND CONSTRUCTION FUND	142,103,341	115,907,518
43 UTILITY CONSERVATION FUND	254	-
69 OTHER INTERNAL SERVICE FUND	17,287,044	15,159,281
72 STUDENT REP. FEE TRUST	507,903	539,188
73 STUDENT BODY CENTER FEE	207,288	209,194
74 STUDENT FINANCIAL AID TRUST	22,759,806	21,096,957
75 SCHOLARSHIP AND LOAN TRUST	825,420	868,441
79 OTHER TRUST FUNDS	14,763,298	14,871,643
TOTAL OTHER FUNDS	**313,434,194**	**275,965,471**
GRAND TOTAL ALL FUNDS	**606,187,765**	**546,998,912**

FUND 11

GENERAL FUND UNRESTRICTED AND DESIGNATED

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.

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
111000 INSTRUCTIONAL SAL, CONTRACT	-	22,867,686	-
111010 INSTRUCTIONAL SALARY, CONTRACT	27,201,456	-	28,508,504
111030 FACULTY COLA TO SPREAD	99,712	-	618,030
11's INSTR SAL - CONTRACT	**27,301,168**	**22,867,686**	**29,126,534**
121000 ED ADMINISTRATOR, CONTRACT	-	744,523	-
121010 ED ADMINISTRATOR, CONTRACT	921,406	-	928,028
121030 EXEC LEADERSHIP COLA TO SPREAD	-	-	13,230
121100 SUPRT/PRESIDENT, CONTRACT	-	256,990	-
121110 SUPRT/PRESIDENT, CONTRACT	315,889	-	308,389
121200 EXECUTIVE EXPENSE ALLOWNC	-	19,305	-
121210 EXECUTIVE EXPENSE ALLOWANCE	23,524	-	24,000
121300 PRESIDENT'S AUTO ALLOWANCE	-	5,000	-
121310 PRESIDENT'S AUTO ALLOWANCE	6,000	-	6,000
122100 COUNSELORS, CONTRACT	-	2,733,714	-
122110 COUNSELORS, CONTRACT	3,620,525	-	3,124,306
123100 DEAN, ACADEMIC CONTRACT	-	1,224,482	-
123110 DEAN, ACADEMIC CONTRACT	1,499,963	-	1,413,211
123200 DEPARTMENT CHAIR,CONTRACT	-	2,049,890	-
123210 DEPARTMENT CHAIR, CONTRACT	2,489,352	-	2,638,242
123400 DIRECTR/COORDINAT,ACA CONT	-	791,978	-
123410 DIRECTOR/COORDINATOR, ACA CONT	1,076,519	-	1,029,702
123500 PALOMAR FACULTY FEDERATION	-	220,612	-
123510 PALOMAR FACULTY FEDERATION	301,829	-	275,960
123600 DIRECTOR/COORDINATOR, AA CONT	-	1,854,686	-
123610 DIRECTOR/COORDINATOR, AA CONT	2,523,728	-	2,198,856
125000 LIBRARIANS, CONTRACT	-	889,505	-
125010 LIBRARIANS, CONTRACT	1,181,233	-	1,158,487
12's NON-INSTR SAL - CONTRACT	**13,959,968**	**10,790,685**	**13,118,411**
130010 INSTR SALARIES - OTHER	17,936,206	-	19,233,790
131100 ASSIGN TIME HRLY REPLACEMT	-	1,132,396	-
133100 INSTRUCTIONL ACADEMIC,HRLY	-	9,362,008	-
133110 OFFICE HOURS ADJUNCT FACULTY	-	256,565	-
133200 INST ACA HOURLY SUBSTITUTE	-	151,474	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	1,457,886	-
135200 OVERLOAD,ASSIGNTM RE HRLY	-	3,511	-
135300 OVERLOAD,CONTRACT INSTRUC	-	2,150,058	-
135500 OVERLOAD,SABBTL REPL HRLY	-	3,712	-
135600 OVERLOAD,SUBSTITUTE HRLY	-	37,913	-
135700 OVERLOAD,SUMMER ACA HRLY	-	1,098,062	-
136200 REPLACE SABBATICL,ACAHRLY	-	116,167	-
136400 LOADBANK REPL, ADJUNCT	-	83,611	-
138100 STIPEND, CONTRACT INSTRUCT	-	25,306	-
138200 STIPEND, HOURLY ACADEMIC	-	323,390	-
139000 INSTRUCTIONAL SALARY,OTHER	-	264,411	-
139100 INSTRCTNL SAL, CANCELLED CLASS	-	47,883	-
13's INSTR SAL - OTHER	**17,936,206**	**16,514,352**	**19,233,790**

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
140010 NON-INSTR SALARIES - OTHER	1,461,189	-	1,795,495
141100 COUNSELOR, HOURLY	-	126,572	-
143100 LIBRARIANS, HOURLY	-	310,155	-
144100 NON-INSTRUCT ACADEMIC,HRLY	-	810,587	-
146100 REPL SABBATICL,HRLYNONINST	-	12,010	-
148000 NONINSTR ACA HOURLY, OTHER	-	4,914	-
14's NON-INSTR SAL - OTHER	**1,461,189**	**1,264,237**	**1,795,495**
ACADEMIC SALARIES SUBTOTAL	**60,658,531**	**51,436,960**	**63,274,230**
211000 EXCUTIVE ADMIN SUPPORT, CAST	-	546,592	-
211010 EXCUTIVE ADMIN SUPPORT, CAST	709,031	-	733,519
212100 SUPERVISOR, CAST	-	1,793,140	-
212110 SUPERVISOR, CAST	2,387,388	-	2,070,253
212200 CLASSIFIED REGULAR SALARY	-	18,041,972	-
212210 CLASSIFIED REGULAR SALARY	21,449,811	-	22,018,439
212230 CLASSIFIED COLA TO SPREAD	-	-	265,180
212300 CLASSIFIED HEALTH PROFESSL	-	5,829	-
212310 CLASSIFIED HEALTH PROFESSIONAL	5,830	-	-
212400 GOVERNING BOARD	-	25,200	-
212410 GOVERNING BOARD	30,240	-	30,240
212600 NON-INSTRUCTNL ADMINISTRATORS	-	3,573,809	-
212610 NON-INSTRUCTNL ADMINISTRATORS	4,866,015	-	4,486,620
212630 ADMINISTRATORS COLA TO SPREAD	-	-	130,527
21's NON-INSTR SAL - REG	**29,448,315**	**23,986,543**	**29,734,778**
221000 INST AIDE CONTRACT,DIRECT INST	-	785,390	-
221010 INST AIDE CONTRACT,DIRECT INST	1,301,954	-	985,191
222000 INST AIDE CONTRACT, NOT DIRECT	-	737,583	-
222010 INST AIDE CONTRACT, NOT DIRECT	977,630	-	873,813
22's INSTR AIDES - REG	**2,279,584**	**1,522,974**	**1,859,004**
230010 NON ACADEMIC SALARIES - OTHER	2,264,377	-	2,228,040
231100 HOURLY CLASSIFIED, TEMP	-	1,151,089	-
231200 HOURLY INTERPRETERS	-	27,375	-
231300 HOURLY TUTORS	-	274,364	-
231500 HRLY HEALTH PROFESSIONAL	-	1,100	-
232100 OVERTIME CLASSIFID SALARIED	-	213,677	-
232200 OVERTIME SUPERVISR SALRIED	-	50,021	-
235100 STUDENT EMPLOYEE	-	115,457	-
235200 STUDENT TUTORS	-	74,676	-
235400 STUDENT WORK STUDY	-	136	-
23's NON-ACA SAL - OTHER	**2,264,377**	**1,907,896**	**2,228,040**
240010 INSTR AIDES - OTHER	696,430	-	674,279
241100 HRLY INSTR AIDE,DIRECT INSTR	-	539,284	-
241200 OT,INST AIDE CONT DIRECT INST	-	1,455	-
242100 HRLY INSTAIDE,NOT DIRECTINST	-	46,635	-
245100 STUDENT INSTR AIDE, DIRECT	-	9,439	-
24's INSTR AIDES - OTHER	**696,430**	**596,813**	**674,279**
NON-ACADEMIC SAL SUBTOTAL	**34,688,706**	**28,014,225**	**34,496,101**

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
310010 STRS	14,376,447	-	14,564,457
311101 STRS ACADEMIC INSTRUCTORS	-	6,483,872	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	372,745	-
311301 STRS OTHERACA NONINSTRUCT	-	1,386,833	-
312202 STRS NON-INSTR ADMIN/SUPR	-	19,355	-
31's STRS	**14,376,447**	**8,262,805**	**14,564,457**
320010 PERS	9,226,336	-	9,303,596
321101 PERS ACADEMIC INSTRUCTORS	-	300,649	-
321201 PERS EDUCATIONAL ADMIN/SUP	-	457,702	-
321301 PERS OTHERACA NONINSTRUCT	-	62,967	-
322102 PERS CLASSIFIED	-	4,678,697	-
322202 PERS NON-INSTR ADMIN/SUPR	-	1,478,558	-
322302 PERS INSTR AIDE DIRECT INSTR	-	225,774	-
322402 PERS INST AIDE NOTDIRECT INS	-	187,892	-
32's PERS	**9,226,336**	**7,392,239**	**9,303,596**
330010 FICA & MEDICARE (OASDI)	3,728,565	-	3,558,536
330011 OASDI/ER	-	1,803,609	-
330012 MED/ER	-	1,148,368	-
33's FICA & MEDICARE (OASDI)	**3,728,565**	**2,951,977**	**3,558,536**
340010 HEALTH & WELFARE	4,500	-	-
340101 MEDIC ACADEMIC INSTRUCTORS	-	3,155,447	-
340110 MEDIC ACA	5,376,950	-	6,942,196
340120 MEDIC ACADEMIC ADJUNCT	-	1,124,168	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	106,807	-
340151 MEDIC EDUCATIONL ADMIN/SUP	-	372,567	-
340201 MEDIC OTHER ACA NONINSTRUC	-	999,641	-
340210 MEDIC CLS	4,808,028	-	5,341,118
340252 MEDIC CLASSIFIED	-	3,725,111	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	983,394	-
340310 MEDIC AA/CAST	1,598,172	-	1,816,787
340352 MEDIC INSTR AIDE DIRECT INST	-	132,988	-
340402 MEDIC INSTAIDE NOTDIRECTINST	-	140,664	-
341101 DENT ACADEMIC INSTRUCTORS	-	56,566	-
341110 DENT ACA	98,845	-	90,858
341151 DENT EDUCATIONAL ADMIN/SUP	-	6,520	-
341201 DENT OTHER ACA NONINSTRUC	-	14,770	-
341210 DENT CLS	106,353	-	90,060
341252 DENT CLASSIFIED	-	65,810	-
341302 DENT NON-INSTR ADMIN/SUPR	-	16,033	-
341310 DENT AA/CAST	32,437	-	28,457
341352 DENT INSTR AIDE DIRECT INSTR	-	3,052	-
341402 DENT INSTAIDE NOT DIRECTINST	-	2,680	-
342101 VISION ACADEMIC INSTRUCTOR	-	34,780	-
342110 VISION ACA	62,077	-	56,852
342151 VISION EDUCATIONL ADMIN/SUP	-	4,046	-
342201 VISION OTHR ACA NONINSTRUC	-	9,185	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
342210 VISION CLS	66,809	-	56,332
342252 VISION CLASSIFIED	-	41,663	-
342302 VISION NON-INSTR ADMIN/SUP	-	10,115	-
342310 VISION AA/CAST	20,377	-	17,797
342352 VISION INSTR AIDE DIRECT INST	-	1,911	-
342402 VISION INSTAIDE NOT DIRECTINS	-	1,677	-
343101 LIFE ACADEMIC INSTRUCTORS	-	18,345	-
343110 LIFE ACA	33,458	-	31,146
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	2,165	-
343201 LIFE OTHER ACA NONINSTRUCT	-	4,882	-
343210 LIFE CLS	35,386	-	30,553
343252 LIFE CLASSIFIED	-	21,987	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	5,418	-
343310 LIFE AA/CAST	10,753	-	9,778
343352 LIFE INSTR AIDE DIRECT INSTR	-	1,009	-
343402 LIFE INST AIDE NOT DIRECT INS	-	885	-
344101 LTD ACADEMIC INSTRUCTORS	-	36,225	-
344110 LTD ACA	70,124	-	66,413
344151 LTD EDUCATIONAL ADMIN/SUPR	-	4,471	-
344201 LTD OTHER ACA NONINSTRUCT	-	10,083	-
344210 LTD CLS	48,014	-	42,831
344252 LTD CLASSIFIED	-	29,939	-
344302 LTD NON-INSTR ADMIN/SUPR	-	8,523	-
344310 LTD AA/CAST	23,716	-	22,012
344352 LTD INSTR AIDE DIRECT INSTR	-	1,330	-
344402 LTD INST AIDE NOT DIRECT INST	-	1,263	-
345101 LTC ACADEMIC INSTRUCTORS	-	10,303	-
345110 LTC ACA	18,336	-	17,132
345151 LTC EDUCATIONAL ADMIN/SUPR	-	1,212	-
345201 LTC OTHER ACA NONINSTRUCT	-	2,715	-
345210 LTC CLS	19,391	-	16,749
345252 LTC CLASSIFIED	-	12,245	-
345302 LTC NON-INSTR ADMIN/SUPR	-	2,966	-
345310 LTC AA/CAST	5,894	-	5,358
345352 LTC INSTR AIDE DIRECT INSTR	-	560	-
345402 LTC INST AIDE NOT DIRECT INST	-	491	-
348010 FUTURE RETIREE HEALTH ACA	-	964,737	-
348020 FUTURE RETIREE HEALTH CLS	-	978,081	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	290,499	-
348110 FUTURE RETIREE HEALTH ACA	1,369,529	-	1,265,681
348210 FUTURE RETIREE HEALTH CLS	1,442,507	-	1,246,306
348310 FUTURE RETIREE HEALTH AA/CAST	339,602	-	378,840
349401 HSA ER ACADEMIC INSTRUCTOR	-	126,651	-
349402 HSA ER OTHER ACA NONINSTRUCTOR	-	11,989	-
349410 HSA ER ACA	121,880	-	134,640
349501 HSA ER CLASSIFIED	-	34,800	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
349502 HSA ER INSTR AIDE DIRECT INST	-	3,300	-
349510 HSA ER CLS	33,478	-	36,300
349601 HSA ER EDUCATIONAL ADMIN/SUPR	-	25,300	-
349602 HSA ER NON-INSTR ADMIN/SUPR	-	17,600	-
349610 HSA ER AA/CAST	31,204	-	42,900
34's HEALTH & WELFARE	**15,777,820**	**13,639,569**	**17,787,096**
350010 STATE UNEMP INSURANCE	159,601	-	248,682
350011 UNEMP/ER	-	22,357	-
359900 SUSPENSE UNEMPLOYMENT	-	67,747	-
35's STATE UNEMPL INSURANCE	**159,601**	**90,104**	**248,682**
360010 WORKER'S COMP	1,628,940	-	1,527,475
361101 WC ACADEMIC INSTRUCTORS	-	625,043	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	63,986	-
361301 WC OTHER ACA NON INSTRUCT	-	127,201	-
362102 WC CLASSIFIED	-	313,165	-
362202 WC NON-INSTR ADMIN/SUPERV	-	96,409	-
362302 WC INSTR AIDE DIRECT INSTR	-	20,847	-
362402 WC INSTR AIDE NOTDIRECT INST	-	12,984	-
363102 WC STUDENT	-	4,845	-
36's WORKER'S COMP	**1,628,940**	**1,264,479**	**1,527,475**
370010 APPLE	128,234	-	157,465
371101 APPLE ACADEMIC INSTRUCTOR	-	61,335	-
371301 APPLE OTH ACA NONINSTRUCT	-	3,403	-
372102 APPLE CLASSIFIED	-	28,774	-
372302 APPLE INST AIDE DIRECT INSTR	-	6,145	-
372402 APPLE INS AIDE NOTDIRECT INS	-	1,753	-
37's APPLE	**128,234**	**101,409**	**157,465**
390010 OTHER BENEFITS	17,300	-	16,700
398000 TB TESTS FOR EMPLOYEES	-	4,800	-
399030 BENEFITS COLA TO SPREAD	-	-	321,237
39's OTHER BENEFITS	**17,300**	**4,800**	**337,937**
EMPLOYEE BENEFITS SUBTOTAL	**45,043,243**	**33,707,382**	**47,485,244**
400010 SUPPLIES & MATERIALS	1,585,361	-	1,261,060
411000 SOFTWARE LESS THAN $5,000	-	5,783	-
422000 SUBSCRIPTIONS, PERIODICALS	-	12,875	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	2,325	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	493,921	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	97	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	418,358	-
441100 SUPPLIES, INSTITUTIONAL	-	10,649	-
441300 SUPPLIES, FOOD SERVICES	-	799	-
442000 COST OF FOOD, FOOD SERVICE	-	1,496	-
SUPPLIES & MAT SUBTOTAL	**1,585,361**	**946,303**	**1,261,060**
500010 OTHER OPER EXP	14,405,084	-	14,317,911
511000 AUDIT	-	82,810	-
515100 INTERNET ACCESS	-	15,899	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
515200 JPA SELF-INSURANCE ADMIN	-	55,145	-
515300 SOFTWARE LICENSING FEES	-	949,501	-
525100 MEMBERSHIP, DISTRICT	-	155,201	-
525200 MEMBERSHIP, EMPLOYEE	-	13,141	-
535200 INS, FIRE, CASUALTY, LIABILITY	-	956,577	-
535400 INS,INTERCOLLEGIATE ATHLETIC	-	4,732	-
535500 STUDENT ACCIDENT&HOSPITAL	-	25,250	-
545100 ADVERTISEMENTS REQ BY LAW	-	34,111	-
545200 LAWYERS' FEES	-	283,987	-
545300 LEGAL JUDGEMENTS	-	7,000	-
551100 ATHLETIC OFFICIALS FEES	-	77,269	-
551200 CLASSROOM SPEAKERS	-	732	-
551300 INDEPENDENT CONTRACTOR	-	217,334	-
551600 WARRANT RECONCILIATION	-	8,317	-
551900 OTH PERSONAL&CONSULT SVC	-	1,473,634	-
555100 POSTAGE	-	118,006	-
560900 DISTRICT VEHICLE USE	-	26,856	-
561000 RENT & LEASE, EQUIPMENT	-	13,219	-
562000 RENTS & LEASES, LAND/BLDGS	-	47,698	-
562100 RENTAL OF FIELDS	-	8,925	-
564000 RENTAL OF FILMS	-	11,465	-
565100 MAINTENANCE AGREEMT,EQUIP	-	887,154	-
565200 MAINTENCE AGREE,SOFTWARE	-	708,086	-
565300 REPAIRS&MAINT NONINST EQUIP	-	217,086	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	73,264	-
565500 REPAIRS&MAINTENANCE BLDGS	-	15,856	-
565550 MAINTENANCE, GROUNDS	-	14,159	-
575100 TRAVEL, ACADEMIC ADMIN	-	35,365	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	23,717	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	25,550	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	6,002	-
575300 TRAVEL, STUDENT	-	117,644	-
575310 TRAVEL WITH STUDENT	-	50,773	-
575400 TRAVEL, NON EMPL0YEE	-	17,323	-
575500 ATHLETIC ENTRY FEES	-	12,240	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	50,269	-
575710 APPRENTICESHIP TRAINING	-	349	-
575800 FOOD FOR MEETINGS	-	48,271	-
580100 ELECTRICITY	-	3,432,455	-
580150 FUEL, GAS	-	27,283	-
580250 JANITORIAL SERVICES	-	6,547	-
580300 LAUNDRY/DRY CLEANING	-	5,211	-
580350 PEST CONTROL	-	3,656	-
580400 SEWAGE	-	(484)	-
580450 TELEPHONE	-	(1,245)	-
580500 TELEPHONE CONNECTIONS	-	117,715	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
580550 WASTE DISPOSAL	-	103,191	-
580600 WASTE DISPOSAL,HAZARDOUS	-	5,161	-
580650 WATER	-	342,978	-
585100 ADMINISTRATIVE EXPENSE	-	194,797	-
585150 ADVERTISE NOT REQ BY LAW	-	569,368	-
585250 BANK CHARGES	-	5,895	-
585260 BANK CREDIT CARD EXPENSE	-	176,722	-
585400 DISALLOWED FIN AID GRANTS	-	(1,861)	-
585450 FILM PROCESSING	-	740	-
585500 FINGERPRINTING	-	2,731	-
585510 TB TESTS	-	85	-
585750 PRINTING	-	86,009	-
585850 PUBLISHING EXPENSE	-	5,900	-
585900 ROYALTY EXPENSE	-	5,175	-
585910 LICENSING FEE	-	2,578	-
585950 PHYSICAL EXAMINATIONS	-	26,226	-
585990 SPECIAL ACTIVITIES	-	30,835	-
590010 ABATEMENT BUDGET POOL	(458,798)	-	(206,817)
590100 FACILITIES SERVICES ABATEMENT	-	(31,767)	-
590600 BUSINESS SUPPORT SVCS ABATEMT	-	(202,947)	-
590800 CREATIVE SERVICES ABATEMENT	-	(17,795)	-
OTHER OPER EXP SUBTOTAL	**13,946,286**	**11,785,079**	**14,111,094**
580010 INDIRECT COSTS BUDGET POOL	(600,000)	-	(500,000)
585550 INDIRECT COSTS	-	(402,450)	-
INDIRECT COSTS SUBTOTAL	**(600,000)**	**(402,450)**	**(500,000)**
600010 CAPITAL OUTLAY	1,355,808	-	765,198
622000 BUILDING BUILT IN FIXTURES	-	4,345	-
631000 LIBRARY BOOKS	-	26,735	-
632000 LIBRARY MAGAZINE&PERIODICL	-	30,181	-
633000 LIBRARY NONPRINT MEDIA	-	25,207	-
641200 EQUIP INST, REPLACE>$200-999	-	4,300	-
641400 EQUIP INSTR,ADDITNL>1000	-	44,186	-
644200 EQUIP INSTR REPL $500 - $4999	-	6,413	-
644300 EQUIPMENT INSTRUCTIONL >$4,999	-	84,640	-
644400 EQUIP NONINS ADDL $500 - $4999	-	76,480	-
644500 EQUIP NONINS REPL $500 - $4999	-	25,728	-
644600 EQUIPMENT NONINSTRUCTL >$4,999	-	249,217	-
644700 EQUIP TECHNOLOGY INSTR >$4,999	-	88,270	-
644750 EQUIP TECHNOLOGY INSTR <$4,999	-	40,256	-
644800 EQUIP TECHNOLOGY NONINS>$4,999	-	132,611	-
644850 EQUIP TECHNOLOGY NONINS<$4,999	-	63,554	-
644950 SOFTWARE NONINSTRNL >$4,999	-	8,492	-
CAPITAL OUTLAY SUBTOTAL	**1,355,808**	**910,616**	**765,198**
731010 INTERFUND TRANS OUT BETWEEN	4,400,478	-	4,409,237
763000 STUDENT TRANSPORTATION	-	22,754	-
763010 STUDENT TRANSPORTATION	3,000	-	-
763050 STUDENT TRANSPRTATN ABATEMENT	-	(20,627)	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
791010 RESERVE FOR CONTINGENCIES	26,772,283	-	27,555,871
791510 OTHER RESERVES	18,885,457	-	16,559,896
799010 CONTINGENCY HOLDING ACCOUNT	2,582,477	-	2,002,857
OTHER OUTGOING SUBTOTAL	**52,643,695**	**2,126**	**50,527,861**
EXPENSE GRAND TOTAL	**209,321,630**	**126,400,241**	**211,420,788**
81's FEDERAL REVENUES SUBTOTAL	**-**	**-**	**-**
861100 APPRENTICESHIP APPORTIONM	2,566,225	2,360,927	2,585,728
861200 STATE GENERAL APPORTIONMT	1,241,788	2,695,368	2,929,748
861210 GENERL APPORTNMT PRIOR YR	-	11,580,916	-
861250 COMPUTATIONAL GROWTH	-	-	4,593,451
861300 APPORTIONMENT COLA	10,676,241	-	421,711
861430 FT FACULTY HIRING	2,450,435	2,254,400	2,450,435
861450 PART TIME FACULTY APPORT	430,787	396,324	434,061
861500 2% BFAP ADMIN	151,922	139,768	91,153
862400 OTH GEN CATEGORICL PROGMS	-	48,695	-
863100 EDUCATION PROTECTION ACCOUNT	23,366,385	5,323,327	19,064,927
863101 ED PROTECTION ACCT PRIOR YEAR	-	(28,901)	-
865650 PT TIME FAC HLTHINS OFC HRS	-	146,722	2,070,400
867100 HOMEOWNER PROPTAX RELIEF	-	150,777	427,404
868100 STATE LOTTERY PROCEEDS	3,267,349	2,591,198	2,987,689
868150 STATE LOTTRY PROCEEDS PRIOR YR	-	89,219	-
868200 STATE MANDATED COSTS	625,916	644,218	644,218
868400 RETURN TO TITLE IV FROM STATE	-	164	-
869800 OTHER MISC STATE REVENUES	-	2,757	-
869801 STRS ON-BEHALF	4,173,281	-	4,265,047
869999 BEGINNING BALANCE, STATE	470,601	-	-
86's STATE REVENUES SUBTOTAL	**49,420,930**	**28,395,879**	**42,965,972**
881100 TAX ALLOCATION SECURD ROLL	82,140,422	91,297,710	90,844,375
881200 TAX ALLOC SUPPLEMENT ROLL	1,836,307	936,937	4,017,434
881300 TAX ALLOCN UNSECURED ROLL	2,834,775	3,025,318	3,030,981
881600 PRIOR YEARS TAXES	2,647,244	2,078,837	1,245
881700 ERAF ED REVENUE AUG FUND	311,206	(244,570)	(44,271)
881800 PROP TAXES RFNDS/ADJS	-	(2,871,598)	-
881900 RDA RESIDUAL PAYMENTS	8,276,910	3,490,201	7,965,407
883600 FOLLETT	150,000	32,198	125,000
884150 HLTH SVCS SALE TO EMPLOYEE	-	6,005	5,975
884210 PLANETARIUM SALES	35,000	57,601	53,541
884215 BUSINESS SERVICES REVENUE	125,000	25,123	31,261
884230 PRINTING REVENUE	-	8,579	-
884240 CREATIVE SERVICES REVENUE	-	2,038	-
884260 RECYCLING COMMISSION	-	900	-
884290 TICKET/GATE/PROGRAM SALES	11,035	15,956	8,115
884300 VENDING COMMISSIONS	15,000	213,489	109,574
884350 MISC SALES AND COMMISSION	66,550	110,060	36,400
885300 FACILITIES RENTAL AND LEASE	185,000	284,799	275,410
886100 INTEREST BANK ACCOUNTS	-	85,282	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS
2024 AND 2025

	FY 2023-2024		FY 2024-2025
ACCT DESCRIPTION	BUDGET	ACTUAL YTD	BUDGET
886200 INTEREST COUNTY TREASURY	2,100,000	1,710,506	2,196,074
886440 UNREALIZED GAIN/LOSS ON FMV	-	1,505,858	-
886500 OTH INTEREST & INVEST INCOM	-	500	-
887400 ENROLLMENT FEE	7,386,926	6,800,576	7,732,031
887500 FIELD TRP;USEOF NONDIST FAC	1,650	1,540	1,650
887620 HLTH SERVICE PHYSICAL EXAM	150	9,479	8,397
887700 INSTR MAT FEES;SALE MATERL	273,056	438,811	299,850
887710 COURSE RELATED FEES	9,460	8,600	7,740
887910 TRANSCRIPT INCOME	219,380	98,873	105,000
888010 NON RESIDENT TUITION USA	2,000,000	1,369,765	1,647,554
888020 NONRESIDENT TUITON FOREIGN	1,000,000	1,064,894	1,094,705
888115 NCTD PASSES	-	4,255	-
888920 COURSE TESTING FEE	85	290	-
889030 COBRA ADMIN FEE	-	222	-
889300 CASH OVER/SHORT	-	(131)	-
889600 LIBRARY FINES	-	60	-
889830 RETURNED CHECK FEE	-	80	-
889850 STUDNT REFND WRITE-OFF TO DIST	-	1,580	-
889880 STALE DATED/VOID WARRANTS	-	76,175	-
889900 OTHER LOCAL REVENUES	233,369	237,815	435,704
889999 BEGINNING BALANCE, LOCAL	48,042,175	-	48,465,664
88's LOCAL REVENUES SUBTOTAL	**159,900,700**	**111,884,611**	**168,454,816**
89's OTHER SOURCES SUBTOTAL	**-**	**-**	**-**
REVENUE GRAND TOTAL	**209,321,630**	**140,280,491**	**211,420,788**

FUND 12

GENERAL FUND RESTRICTED

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.

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
111000 INSTRUCTIONAL SAL, CONTRACT	-	82,740	-
111010 INSTRUCTIONAL SALARY, CONTRACT	119,117	-	71,148
11's INSTR SAL - CONTRACT	**119,117**	**82,740**	**71,148**
122100 COUNSELORS, CONTRACT	-	1,434,499	-
122110 COUNSELORS, CONTRACT	2,472,602	-	2,231,054
123110 DEAN, ACADEMIC CONTRACT	36,500	-	-
123200 DEPARTMENT CHAIR,CONTRACT	-	6,117	-
123210 DEPARTMENT CHAIR, CONTRACT	6,118	-	72,782
123400 DIRECTR/COORDINAT,ACA CONT	-	83,591	-
123410 DIRECTOR/COORDINATOR, ACA CONT	94,123	-	86,175
123600 DIRECTOR/COORDINATOR, AA CONT	-	545,105	-
123610 DIRECTOR/COORDINATOR, AA CONT	931,377	-	1,201,226
12's NON-INSTR SAL - CONTRACT	**3,540,720**	**2,069,312**	**3,591,237**
130010 INSTR SALARIES - OTHER	100,610	-	97,718
131100 ASSIGN TIME HRLY REPLACEMT	-	9,163	-
133100 INSTRUCTIONL ACADEMIC,HRLY	-	41,790	-
135300 OVERLOAD,CONTRACT INSTRUC	-	6,031	-
138100 STIPEND, CONTRACT INSTRUCT	-	7,113	-
13's INSTR SAL - OTHER	**100,610**	**64,098**	**97,718**
140010 NON-INSTR SALARIES - OTHER	4,326,738	-	1,959,848
141100 COUNSELOR, HOURLY	-	781,059	-
144100 NON-INSTRUCT ACADEMIC,HRLY	-	1,470,738	-
145100 OVERLOAD,SUMMER NON-INST	-	9,296	-
146600 REPLC COUNSLR SUMMR HRLY	-	56,035	-
14's NON-INSTR SAL - OTHER	**4,326,738**	**2,317,127**	**1,959,848**
ACADEMIC SALARIES SUBTOTAL	**8,087,186**	**4,533,278**	**5,719,951**
212100 SUPERVISOR, CAST	-	562,592	-
212110 SUPERVISOR, CAST	970,500	-	932,822
212200 CLASSIFIED REGULAR SALARY	-	5,052,372	-
212210 CLASSIFIED REGULAR SALARY	7,813,210	-	7,526,685
212300 CLASSIFIED HEALTH PROFESSL	-	211,901	-
212310 CLASSIFIED HEALTH PROFESSIONAL	254,280	-	256,471
212600 NON-INSTRUCTNL ADMINISTRATORS	-	1,051,155	-
212610 NON-INSTRUCTNL ADMINISTRATORS	1,774,302	-	1,660,065
21's NON-INSTR SAL - REG	**10,812,292**	**6,878,020**	**10,376,043**
22's INSTR AIDES - REG	**-**	**-**	**-**
230010 NON ACADEMIC SALARIES - OTHER	3,098,518	-	1,762,396
231100 HOURLY CLASSIFIED, TEMP	-	1,460,918	-
231200 HOURLY INTERPRETERS	-	74,133	-
231300 HOURLY TUTORS	-	43,316	-
231500 HRLY HEALTH PROFESSIONAL	-	62,959	-
232100 OVERTIME CLASSIFID SALARIED	-	229,203	-
232200 OVERTIME SUPERVISR SALRIED	-	48,949	-
235100 STUDENT EMPLOYEE	-	117,904	-
235200 STUDENT TUTORS	-	6,893	-
235400 STUDENT WORK STUDY	-	174,917	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
23's NON-ACA SAL - OTHER	**3,098,518**	**2,219,192**	**1,762,396**
240010 INSTR AIDES - OTHER	7,227	-	-
241100 HRLY INSTR AIDE,DIRECT INSTR	-	2,628	-
24's INSTR AIDES - OTHER	**7,227**	**2,628**	**-**
NON-ACADEMIC SAL SUBTOTAL	**13,918,037**	**9,099,839**	**12,138,439**
310010 STRS	1,699,643	-	1,278,050
311101 STRS ACADEMIC INSTRUCTORS	-	48,253	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	28,866	-
311301 STRS OTHERACA NONINSTRUCT	-	675,356	-
312202 STRS NON-INSTR ADMIN/SUPR	-	5,692	-
31's STRS	**1,699,643**	**758,168**	**1,278,050**
320010 PERS	3,143,722	-	2,998,943
321201 PERS EDUCATIONAL ADMIN/SUP	-	103,406	-
321301 PERS OTHERACA NONINSTRUCT	-	29,154	-
322102 PERS CLASSIFIED	-	1,503,727	-
322202 PERS NON-INSTR ADMIN/SUPR	-	417,897	-
322302 PERS INSTR AIDE DIRECT INSTR	-	288	-
32's PERS	**3,143,722**	**2,054,472**	**2,998,943**
330010 FICA & MEDICARE (OASDI)	1,042,991	-	945,460
330011 OASDI/ER	-	497,086	-
330012 MED/ER	-	192,621	-
33's FICA & MEDICARE (OASDI)	**1,042,991**	**689,707**	**945,460**
340101 MEDIC ACADEMIC INSTRUCTORS	-	25,526	-
340110 MEDIC ACA	454,132	-	412,336
340151 MEDIC EDUCATIONL ADMIN/SUP	-	87,456	-
340201 MEDIC OTHER ACA NONINSTRUC	-	213,921	-
340210 MEDIC CLS	1,950,854	-	1,755,323
340252 MEDIC CLASSIFIED	-	1,028,510	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	290,067	-
340310 MEDIC AA/CAST	712,896	-	686,149
341101 DENT ACADEMIC INSTRUCTORS	-	415	-
341110 DENT ACA	6,789	-	6,392
341151 DENT EDUCATIONAL ADMIN/SUP	-	1,089	-
341201 DENT OTHER ACA NONINSTRUC	-	3,508	-
341210 DENT CLS	32,859	-	30,382
341252 DENT CLASSIFIED	-	19,386	-
341302 DENT NON-INSTR ADMIN/SUPR	-	4,489	-
341310 DENT AA/CAST	10,418	-	10,239
342101 VISION ACADEMIC INSTRUCTOR	-	252	-
342110 VISION ACA	4,281	-	4,000
342151 VISION EDUCATIONL ADMIN/SUP	-	685	-
342201 VISION OTHR ACA NONINSTRUC	-	2,204	-
342210 VISION CLS	20,324	-	19,002
342252 VISION CLASSIFIED	-	12,060	-
342302 VISION NON-INSTR ADMIN/SUP	-	2,875	-
342310 VISION AA/CAST	6,731	-	6,405

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
343101 LIFE ACADEMIC INSTRUCTORS	-	133	-
343110 LIFE ACA	2,245	-	2,118
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	362	-
343201 LIFE OTHER ACA NONINSTRUCT	-	1,135	-
343210 LIFE CLS	11,239	-	10,305
343252 LIFE CLASSIFIED	-	6,364	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	1,518	-
343310 LIFE AA/CAST	3,465	-	3,396
344101 LTD ACADEMIC INSTRUCTORS	-	216	-
344110 LTD ACA	4,584	-	4,457
344151 LTD EDUCATIONAL ADMIN/SUPR	-	757	-
344201 LTD OTHER ACA NONINSTRUCT	-	2,134	-
344210 LTD CLS	14,738	-	14,086
344252 LTD CLASSIFIED	-	8,797	-
344302 LTD NON-INSTR ADMIN/SUPR	-	2,675	-
344310 LTD AA/CAST	6,821	-	6,883
345101 LTC ACADEMIC INSTRUCTORS	-	74	-
345110 LTC ACA	1,240	-	1,164
345151 LTC EDUCATIONAL ADMIN/SUPR	-	200	-
345201 LTC OTHER ACA NONINSTRUCT	-	643	-
345210 LTC CLS	5,926	-	5,649
345252 LTC CLASSIFIED	-	3,570	-
345302 LTC NON-INSTR ADMIN/SUPR	-	838	-
345310 LTC AA/CAST	1,964	-	1,861
348010 FUTURE RETIREE HEALTH ACA	-	53,081	-
348020 FUTURE RETIREE HEALTH CLS	-	230,870	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	61,178	-
348110 FUTURE RETIREE HEALTH ACA	91,657	-	86,064
348210 FUTURE RETIREE HEALTH CLS	389,615	-	371,968
348310 FUTURE RETIREE HEALTH AA/CAST	115,826	-	119,264
349401 HSA ER ACADEMIC INSTRUCTOR	-	1,212	-
349410 HSA ER ACA	1,653	-	660
349501 HSA ER CLASSIFIED	-	8,250	-
349510 HSA ER CLS	9,826	-	8,250
349602 HSA ER NON-INSTR ADMIN/SUPR	-	9,900	-
349610 HSA ER AA/CAST	9,000	-	9,900
34's HEALTH & WELFARE	**3,869,083**	**2,086,348**	**3,576,253**
350010 STATE UNEMP INSURANCE	15,923	-	8,919
350011 UNEMP/ER	-	3,968	-
35's STATE UNEMPL INSURANCE	**15,923**	**3,968**	**8,919**
360010 WORKER'S COMP	346,732	-	282,897
361101 WC ACADEMIC INSTRUCTORS	-	4,011	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	8,667	-
361301 WC OTHER ACA NON INSTRUCT	-	59,565	-
362102 WC CLASSIFIED	-	111,482	-
362202 WC NON-INSTR ADMIN/SUPERV	-	26,503	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
362302 WC INSTR AIDE DIRECT INSTR	-	101	-
363102 WC STUDENT	-	5,890	-
36's WORKER'S COMP	**346,732**	**216,219**	**282,897**
370010 APPLE	74,342	-	45,426
371101 APPLE ACADEMIC INSTRUCTOR	-	265	-
371301 APPLE OTH ACA NONINSTRUCT	-	1,704	-
372102 APPLE CLASSIFIED	-	26,648	-
372302 APPLE INST AIDE DIRECT INSTR	-	126	-
37's APPLE	**74,342**	**28,742**	**45,426**
39's OTHER BENEFITS	**-**	**-**	**-**
EMPLOYEE BENEFITS SUBTOTAL	**10,192,437**	**5,837,625**	**9,135,948**
400010 SUPPLIES & MATERIALS	3,478,973	-	2,951,862
411000 SOFTWARE LESS THAN $5,000	-	25,799	-
421000 BOOKS,MAGAZINES,PERIODCLS	-	2,701	-
422000 SUBSCRIPTIONS, PERIODICALS	-	44,692	-
423000 BOOKSTORE TEXTBOOKS	-	699,863	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	75,023	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	554,146	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	2,886	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	172,407	-
441100 SUPPLIES, INSTITUTIONAL	-	1,578	-
441200 SUPPLIES, BOOKSTORE	-	121	-
441300 SUPPLIES, FOOD SERVICES	-	1,094	-
442000 COST OF FOOD, FOOD SERVICE	-	5,461	-
443100 FREIGHT IN	-	539	-
SUPPLIES & MAT SUBTOTAL	**3,478,973**	**1,586,310**	**2,951,862**
500010 OTHER OPER EXP	12,626,621	-	7,520,378
515100 INTERNET ACCESS	-	13,204	-
515300 SOFTWARE LICENSING FEES	-	393,008	-
525100 MEMBERSHIP, DISTRICT	-	21,592	-
525200 MEMBERSHIP, EMPLOYEE	-	12,186	-
535500 STUDENT ACCIDENT&HOSPITAL	-	25,000	-
545100 ADVERTISEMENTS REQ BY LAW	-	1,279	-
551200 CLASSROOM SPEAKERS	-	450	-
551300 INDEPENDENT CONTRACTOR	-	914,895	-
551900 OTH PERSONAL&CONSULT SVC	-	1,050,639	-
555100 POSTAGE	-	15,544	-
560900 DISTRICT VEHICLE USE	-	4,799	-
562000 RENTS & LEASES, LAND/BLDGS	-	25,510	-
563000 RENTAL OF TRANSPORTATION	-	6,055	-
564000 RENTAL OF FILMS	-	10,250	-
565100 MAINTENANCE AGREEMT,EQUIP	-	51,244	-
565200 MAINTENCE AGREE,SOFTWARE	-	556,053	-
565300 REPAIRS&MAINT NONINST EQUIP	-	64,476	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	7,265	-
565500 REPAIRS&MAINTENANCE BLDGS	-	300	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
565550 MAINTENANCE, GROUNDS	-	15,280	-
575100 TRAVEL, ACADEMIC ADMIN	-	26,031	-
575110 TRAVEL, STATE COMMISSION	-	105	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	117,015	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	18,164	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	82,124	-
575300 TRAVEL, STUDENT	-	28,497	-
575310 TRAVEL WITH STUDENT	-	104,064	-
575400 TRAVEL, NON EMPL0YEE	-	1,128	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	57,159	-
575710 APPRENTICESHIP TRAINING	-	3,788	-
575800 FOOD FOR MEETINGS	-	33,311	-
580150 FUEL, GAS	-	20,078	-
580250 JANITORIAL SERVICES	-	34,930	-
580300 LAUNDRY/DRY CLEANING	-	4,917	-
580550 WASTE DISPOSAL	-	332	-
580650 WATER	-	(72)	-
585100 ADMINISTRATIVE EXPENSE	-	11,525	-
585110 GFSP STUDENT EXPENSE	-	131,449	-
585150 ADVERTISE NOT REQ BY LAW	-	106,820	-
585260 BANK CREDIT CARD EXPENSE	-	11,877	-
585400 DISALLOWED FIN AID GRANTS	-	2,756	-
585450 FILM PROCESSING	-	3,500	-
585500 FINGERPRINTING	-	5,044	-
585510 TB TESTS	-	295	-
585519 COVID-19 EMP HOME INTERNET	-	(201,894)	-
585700 PAYMENT IN LIEU OF TRANSPRT	-	6,062	-
585750 PRINTING	-	18,963	-
585910 LICENSING FEE	-	21,379	-
585990 SPECIAL ACTIVITIES	-	55,650	-
590010 ABATEMENT BUDGET POOL	(2,307)	-	-
590700 LIVE SCAN (CP) ABATEMENT	-	(2,859)	-
OTHER OPER EXP SUBTOTAL	**12,624,314**	**3,891,169**	**7,520,378**
580010 INDIRECT COSTS BUDGET POOL	1,155,843	-	239,994
585550 INDIRECT COSTS	-	402,915	-
INDIRECT COSTS SUBTOTAL	**1,155,843**	**402,915**	**239,994**
600010 CAPITAL OUTLAY	5,130,053	-	1,660,525
622000 BUILDING BUILT IN FIXTURES	-	26,081	-
623100 ARCHITECTURL&ENGINEER FEE	-	1,315	-
631000 LIBRARY BOOKS	-	931	-
632000 LIBRARY MAGAZINE&PERIODICL	-	25,159	-
633000 LIBRARY NONPRINT MEDIA	-	178,768	-
641100 EQUIP INST REPL INVTOR>$1000	-	4,482	-
641300 EQUIP INSTR,ADDITNL >$200-999	-	1,760	-
641400 EQUIP INSTR,ADDITNL>1000	-	200,579	-
644100 EQUIP INSTR ADDTL $500 - $4999	-	29,046	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
644200 EQUIP INSTR REPL $500 - $4999	-	13,847	-
644300 EQUIPMENT INSTRUCTIONL >$4,999	-	792,105	-
644400 EQUIP NONINS ADDL $500 - $4999	-	62,975	-
644500 EQUIP NONINS REPL $500 - $4999	-	22,949	-
644600 EQUIPMENT NONINSTRUCTL >$4,999	-	449,708	-
644700 EQUIP TECHNOLOGY INSTR >$4,999	-	15,373	-
644750 EQUIP TECHNOLOGY INSTR <$4,999	-	148,911	-
644800 EQUIP TECHNOLOGY NONINS>$4,999	-	385,299	-
644850 EQUIP TECHNOLOGY NONINS<$4,999	-	30,878	-
644900 SOFTWARE INSTRUCTNL >$4,999.	-	2,600	-
644950 SOFTWARE NONINSTRNL >$4,999	-	11,000	-
CAPITAL OUTLAY SUBTOTAL	**5,130,053**	**2,403,765**	**1,660,525**
721010 INTRAFUND TRANS OUT WITHIN	836,023	-	836,023
731010 INTERFUND TRANS OUT BETWEEN	100,000	-	-
751000 STUDENT GRANTS	-	3,431,059	-
751010 STUDENT GRANTS	4,470,934	-	3,807,609
752000 STUDENT SCHOLARSHIPS	-	29,998	-
752010 STUDENT SCHOLARSHIPS	30,925	-	1,388
762000 STUDT BOOK&SUPLY PAYMENTS	-	66,992	-
762010 STUDT BOOK&SUPLY PAYMENTS	230,886	-	80,000
763000 STUDENT TRANSPORTATION	-	47,747	-
763010 STUDENT TRANSPORTATION	98,101	-	16,600
766000 STU MEAL TICKET/FOOD SVCS	-	3,519	-
766010 STU MEAL TICKET-FOOD SVCS	7,922	-	13,500
767000 STUDENT PIC CARD	-	1,530	-
767010 STUDENT PIC CARD	5,095	-	4,500
768000 STUDENT HEALTH FEES	-	22,112	-
768010 STUDENT HEALTH FEES	25,480	-	25,000
769000 STUDENT OTHER EXPENSES	-	1,138,380	-
769010 STUDENT OTHER EXPENSES	1,506,907	-	14,542
799010 CONTINGENCY HOLDING ACCOUNT	21,532,825	-	15,446,394
OTHER OUTGOING SUBTOTAL	**28,845,098**	**4,741,337**	**20,245,556**
EXPENSE GRAND TOTAL	**83,431,941**	**32,496,238**	**59,612,653**
812130 HEA FED WORK STUDY	408,137	152,614	300,000
812220 HEA TRIO	368,760	180,831	368,760
812221 HEA TRIO/SSS PRIOR YEAR	103,660	103,660	-
812225 HEA TRIO EDUC OPPORTUNITY CNTR	277,375	174,681	273,793
812226 HEA TRIO EOC PRIOR YEAR	8,943	8,943	10,000
812240 HEA TRIO UPWARD BOUND	634,484	245,359	634,484
812241 HEA TRIO/UPWARD BOUND PR YEAR	241,113	241,112	-
812250 HEA GEAR UP	-	-	250,150
812251 HEA GEAR UP PRIOR YEAR	1,389,616	884,566	444,295
812260 TRIO TALENT SEARCH GRANT	576,940	290,587	554,750
812261 TRIO TALENT SEARCH PRIOR YEAR	29,874	29,874	22,095
814100 TANF (FEDERAL)	51,957	27,018	-
815190 PELL GRANT ADMIN ALLOWANC	20,000	22,915	20,000

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
815500 FEDERAL ADMIN ALLOWANCE	47,420	(0)	40,000
816100 VETERAN'S EDUCATION	12,000	15,552	12,000
817100 VOCTNL/APPLIED TECH ED ACT	609,343	5,746	713,540
819400 NATIONAL SCIENCE FOUN GRNT	27,358	-	-
819800 OTHER FEDERAL REVENUES	62,029	47,988	17,816
819999 BEGINNING BALANCE, FEDERAL	439,368	-	380,000
81's FEDERAL REVENUES SUBTOTAL	**5,308,377**	**2,431,445**	**4,041,683**
861400 OTH GENERAL APPORTIONMNT	270,529	261,191	226,358
862150 EOPS	3,557,002	3,354,459	1,628,438
862151 EOPS PRIOR YEAR	81,767	81,766	-
862200 DSPS	1,965,654	1,808,402	1,769,089
862210 DSPS PRIOR YEAR	776,265	776,265	-
862212 DEAF & HARD OF HEARING (DHH)	179,990	171,123	99,750
862213 ACCESS T/PRINT & ELECTRNC INFO	11,295	10,391	10,166
862250 CALWORKS	334,158	307,425	357,195
862251 CALWORKS PRIOR YEAR	80,893	80,893	-
862400 OTH GEN CATEGORICL PROGMS	11,991,288	14,553,914	7,782,549
862445 STRONG WORKFORCE PROGRAM	5,552,564	4,908,944	2,174,125
862450 BFAP	716,932	659,577	722,169
862451 BFAP CARRYOVER	185,476	185,475	-
862500 CARE	282,691	260,076	268,256
862510 CARE PRIOR YEAR	29,059	29,059	-
862754 STUDENT EQUITY & ACHIEVEMENT	6,303,922	5,799,608	5,673,530
862760 INNOVATION IN HIGHER EDUCATION	929,627	929,626	559,090
865300 OTH SPECL CATAGORL PRGRM	13,597,710	12,483,722	12,053,906
865310 ASSOCIATE DEGREE NURSING GRANT	234,778	220,478	160,880
865392 TTIP SOUTH PRIOR YEAR	1,246,696	1,246,696	-
868100 STATE LOTTERY PROCEEDS	1,329,048	538,599	1,215,331
868150 STATE LOTTRY PROCEEDS PRIOR YR	-	196,374	-
868500 STATE ACA ALLOWANCE	500	500	500
869800 OTHER MISC STATE REVENUES	9,508,724	10,044,555	5,825,288
869801 STRS ON-BEHALF	398,338	-	414,471
869999 BEGINNING BALANCE, STATE	9,828,030	-	5,631,652
86's STATE REVENUES SUBTOTAL	**69,392,936**	**58,909,118**	**46,572,743**
882100 CONTRB,GIFTS,GRANTS,ENDOW	29,163	29,521	-
883100 CONTRACT INSTRUCTIONL SVC	395,000	378,000	412,000
883300 CONT INSTR SVC CONTRACT ED	974,454	647,692	672,928
884320 WELLNESS CENTER FEES	1,000	5,709	3,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	1,046,444	-
887600 HEALTH SERVICE FEE STUDENT	1,138,157	1,003,016	1,196,270
888030 NONRESIDENT CAPITAL OUTLAY	-	(185)	-
888101 PARK STICKER FEE SPRING	150,000	134,240	150,000
888102 PARK STICKER FEE SUMMER	10,000	22,388	15,000
888103 PARK STICKER FEE FALL	150,000	152,174	150,000
888104 CAMPUS POLICE MISCLLNEOUS FEES	500	90	100
888110 ONE-DAY PERMIT MACHINES	50,000	53,859	50,000

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS
2024 AND 2025

		FY 2023-2024		FY 2024-2025
ACCT	DESCRIPTION	BUDGET	ACTUAL YTD	BUDGET
888900	OTH STUDENT FEES&CHARGES	15,000	34,875	20,000
888920	COURSE TESTING FEE	46,000	59,603	10,000
889650	PARKING FINES	30,000	56,703	45,000
889675	LIVE SCAN REVENUE	2,500	1,292	2,000
889900	OTHER LOCAL REVENUES	606,345	87,952	637,427
889999	BEGINNING BALANCE, LOCAL	433,831	-	833,727
88's	**LOCAL REVENUES SUBTOTAL**	**4,031,950**	**3,713,373**	**4,197,452**
898100	INTERFUND TRANSER IN,BETWN	3,862,655	1,442	3,961,152
898200	INTRAFUND TRANSFR IN,WITHIN	836,023	-	839,623
89's	**OTHER SOURCES SUBTOTAL**	**4,698,678**	**1,442**	**4,800,775**
REVENUE GRAND TOTAL		**83,431,941**	**65,055,377**	**59,612,653**

FUND 22 - FUND 25

BOND INTEREST AND OTHER DEBT SERVICE FUNDS

PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes and the payment of Prop M General Obligation Bond principal and interest.

PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.

PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.

PROP M BOND INTEREST AND REDEMPTION FUND – SERIES D

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.

FUND 22 - PROP M BOND INT/REDMP-SERIES A

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	-	-
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712010 DEBT REDEMPTION PRINCIPAL	6,715,000	-	7,290,000
713000 DEBT INTEREST/SERVICE CHGS	-	350,125	-
713010 DEBT INTEREST, SERVICE CHGS	700,250	-	364,500
799010 CONTINGENCY HOLDING ACCOUNT	1,282,571	-	7,921,078
OTHER OUTGOING SUBTOTAL	**8,697,821**	**350,125**	**15,575,578**
EXPENSE GRAND TOTAL	**8,697,821**	**350,125**	**15,575,578**
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	5,048,434	7,032,702	7,231,303
881450 VOTED INDEBT SUPPLEMENT ROLL	55,061	60,372	55,061
881500 VOTED INDEBT UNSECURDROLL	157,900	155,085	157,900
881600 PRIOR YEARS TAXES	114,367	103,979	114,367
881800 PROP TAXES RFNDS/ADJS	-	(83,717)	-
886200 INTEREST COUNTY TREASURY	26,687	60,396	26,687
886440 UNREALIZED GAIN/LOSS ON FMV	69,182	54,870	69,182
889999 BEGINNING BALANCE, LOCAL	2,010,864	-	7,921,078
88's LOCAL REVENUES SUBTOTAL	**7,482,495**	**7,383,687**	**15,575,578**
894200 OTH GENRAL LONG TERM DEBT	1,215,326	-	-
89's OTHER SOURCES SUBTOTAL	**1,215,326**	-	-
REVENUE GRAND TOTAL	**8,697,821**	**7,383,687**	**15,575,578**

FUND 23 - PROP M BOND INT/REDMP-SERIES B

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	-	-
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	1,759	-	-
OTHER OPER EXP SUBTOTAL	**1,759**	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	1,912,624	-
712010 DEBT REDEMPTION PRINCIPAL	1,912,624	-	2,130,873
713000 DEBT INTEREST/SERVICE CHGS	-	6,839,976	-
713010 DEBT INTEREST, SERVICE CHGS	6,839,977	-	7,431,727
799010 CONTINGENCY HOLDING ACCOUNT	7,905,331	-	8,300,874
OTHER OUTGOING SUBTOTAL	**16,657,932**	**8,752,600**	**17,863,474**
EXPENSE GRAND TOTAL	**16,659,691**	**8,752,600**	**17,863,474**
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	7,360,893	9,078,713	8,926,400
881450 VOTED INDEBT SUPPLEMENT ROLL	74,630	78,711	74,630
881500 VOTED INDEBT UNSECURDROLL	196,405	227,326	196,405
881600 PRIOR YEARS TAXES	142,147	152,417	142,147
881800 PROP TAXES RFNDS/ADJS	-	(73,200)	-
886200 INTEREST COUNTY TREASURY	32,826	94,057	32,826
886440 UNREALIZED GAIN/LOSS ON FMV	190,192	239,912	190,192
889999 BEGINNING BALANCE, LOCAL	8,662,598	-	8,300,874
88's LOCAL REVENUES SUBTOTAL	**16,659,691**	**9,797,935**	**17,863,474**
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	**16,659,691**	**9,797,935**	**17,863,474**

FUND 24 - PROP M BOND INT/REDMP-SERIES C

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	-	-
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	5,200,000	-
712010 DEBT REDEMPTION PRINCIPAL	5,200,000	-	5,410,000
713000 DEBT INTEREST/SERVICE CHGS	-	7,624,720	-
713010 DEBT INTEREST, SERVICE CHGS	7,624,721	-	7,549,221
799010 CONTINGENCY HOLDING ACCOUNT	15,769,198	-	10,310,430
OTHER OUTGOING SUBTOTAL	**28,593,919**	**12,824,720**	**23,269,651**
EXPENSE GRAND TOTAL	**28,593,919**	**12,824,720**	**23,269,651**
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	11,057,921	11,949,304	11,983,347
881450 VOTED INDEBT SUPPLEMENT ROLL	173,570	106,518	173,570
881500 VOTED INDEBT UNSECURDROLL	272,156	351,092	272,156
881600 PRIOR YEARS TAXES	197,115	235,406	197,115
881800 PROP TAXES RFNDS/ADJS	-	(117,530)	-
886200 INTEREST COUNTY TREASURY	46,091	128,585	46,091
886440 UNREALIZED GAIN/LOSS ON FMV	286,942	331,083	286,942
889999 BEGINNING BALANCE, LOCAL	11,956,098	-	10,310,430
88's LOCAL REVENUES SUBTOTAL	**23,989,893**	**12,984,458**	**23,269,651**
894200 OTH GENRAL LONG TERM DEBT	4,604,026	-	-
89's OTHER SOURCES SUBTOTAL	**4,604,026**	-	-
REVENUE GRAND TOTAL	**28,593,919**	**12,984,458**	**23,269,651**

FUND 25 - PROP M BOND INT/REDMP-SERIES D

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	-	-
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	575,000	-
712010 DEBT REDEMPTION PRINCIPAL	575,000	-	790,000
713000 DEBT INTEREST/SERVICE CHGS	-	6,000,300	-
713010 DEBT INTEREST, SERVICE CHGS	6,000,300	-	5,966,175
799010 CONTINGENCY HOLDING ACCOUNT	4,030,917	-	4,196,524
OTHER OUTGOING SUBTOTAL	**10,606,217**	**6,575,300**	**10,952,699**
EXPENSE GRAND TOTAL	**10,606,217**	**6,575,300**	**10,952,699**
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	5,386,604	6,343,538	6,249,801
881450 VOTED INDEBT SUPPLEMENT ROLL	91,086	60,227	91,086
881500 VOTED INDEBT UNSECURDROLL	166,878	183,963	166,878
881600 PRIOR YEARS TAXES	120,869	123,354	120,869
881800 PROP TAXES RFNDS/ADJS	-	(60,968)	-
886200 INTEREST COUNTY TREASURY	20,249	55,985	20,249
886440 UNREALIZED GAIN/LOSS ON FMV	107,292	130,317	107,292
889999 BEGINNING BALANCE, LOCAL	4,713,239	-	4,196,524
88's LOCAL REVENUES SUBTOTAL	**10,606,217**	**6,836,415**	**10,952,699**
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	**10,606,217**	**6,836,415**	**10,952,699**

FUND 33

CHILD DEVELOPMENT FUND

The Child Development Fund is the fund designated to account for all revenues for, and from the operation of, childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund.

FUND 33 - CHILD DEVELOPMENT FUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
111000 INSTRUCTIONAL SAL, CONTRACT	-	788,108	-
111010 INSTRUCTIONAL SALARY, CONTRACT	956,329	-	974,640
11's INSTR SAL - CONTRACT	**956,329**	**788,108**	**974,640**
12's NON-INSTR SAL - CONTRACT	**-**	**-**	**-**
130010 INSTR SALARIES - OTHER	256,474	-	320,198
139000 INSTRUCTIONAL SALARY,OTHER	-	200,599	-
13's INSTR SAL - OTHER	**256,474**	**200,599**	**320,198**
14's NON-INSTR SAL - OTHER	**-**	**-**	**-**
ACADEMIC SALARIES SUBTOTAL	**1,212,803**	**988,708**	**1,294,838**
21's NON-INSTR SAL - REG	**-**	**-**	**-**
22's INSTR AIDES - REG	**-**	**-**	**-**
230010 NON ACADEMIC SALARIES - OTHER	6,404	-	7,045
231100 HOURLY CLASSIFIED, TEMP	-	8,027	-
23's NON-ACA SAL - OTHER	**6,404**	**8,027**	**7,045**
240010 INSTR AIDES - OTHER	334,925	-	275,000
241100 HRLY INSTR AIDE,DIRECT INSTR	-	349,929	-
24's INSTR AIDES - OTHER	**334,925**	**349,929**	**275,000**
NON-ACADEMIC SAL SUBTOTAL	**341,329**	**357,956**	**282,045**
310010 STRS	245,126	-	277,302
311101 STRS ACADEMIC INSTRUCTORS	-	147,997	-
31's STRS	**245,126**	**147,997**	**277,302**
320010 PERS	40,045	-	23,174
321101 PERS ACADEMIC INSTRUCTORS	-	18,780	-
322102 PERS CLASSIFIED	-	764	-
322302 PERS INSTR AIDE DIRECT INSTR	-	14,985	-
32's PERS	**40,045**	**34,529**	**23,174**
330010 FICA & MEDICARE (OASDI)	27,620	-	28,698
330011 OASDI/ER	-	8,012	-
330012 MED/ER	-	19,515	-
33's FICA & MEDICARE (OASDI)	**27,620**	**27,527**	**28,698**
340101 MEDIC ACADEMIC INSTRUCTORS	-	221,348	-
340110 MEDIC ACA	384,299	-	280,170
340120 MEDIC ACADEMIC ADJUNCT	-	10,675	-
341101 DENT ACADEMIC INSTRUCTORS	-	3,613	-
341110 DENT ACA	4,513	-	4,511
342101 VISION ACADEMIC INSTRUCTOR	-	2,271	-
342110 VISION ACA	2,836	-	2,822
343101 LIFE ACADEMIC INSTRUCTORS	-	1,104	-
343110 LIFE ACA	1,496	-	1,495
344101 LTD ACADEMIC INSTRUCTORS	-	1,204	-
344110 LTD ACA	1,759	-	1,780
345101 LTC ACADEMIC INSTRUCTORS	-	664	-
345110 LTC ACA	758	-	819
348010 FUTURE RETIREE HEALTH ACA	-	41,305	-
348110 FUTURE RETIREE HEALTH ACA	60,801	-	60,801
349401 HSA ER ACADEMIC INSTRUCTOR	-	6,300	-

FUND 33 - CHILD DEVELOPMENT FUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
349410 HSA ER ACA	8,756	-	6,600
34's HEALTH & WELFARE	**465,218**	**288,484**	**358,998**
350010 STATE UNEMP INSURANCE	753	-	796
350011 UNEMP/ER	-	471	-
35's STATE UNEMPL INSURANCE	**753**	**471**	**796**
360010 WORKER'S COMP	24,977	-	25,082
361101 WC ACADEMIC INSTRUCTORS	-	15,721	-
362102 WC CLASSIFIED	-	128	-
362302 WC INSTR AIDE DIRECT INSTR	-	5,564	-
36's WORKER'S COMP	**24,977**	**21,412**	**25,082**
370010 APPLE	11,072	-	8,334
371101 APPLE ACADEMIC INSTRUCTOR	-	3,565	-
372102 APPLE CLASSIFIED	-	129	-
372302 APPLE INST AIDE DIRECT INSTR	-	7,333	-
37's APPLE	**11,072**	**11,027**	**8,334**
39's OTHER BENEFITS	**-**	**-**	**-**
EMPLOYEE BENEFITS SUBTOTAL	**814,811**	**531,448**	**722,384**
400010 SUPPLIES & MATERIALS	170,531	-	170,000
431000 SUPPLIES&MATERIAL,INSTRUCT	-	21,618	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	31,588	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	2,285	-
441100 SUPPLIES, INSTITUTIONAL	-	2,115	-
441300 SUPPLIES, FOOD SERVICES	-	12,203	-
SUPPLIES & MAT SUBTOTAL	**170,531**	**69,809**	**170,000**
500010 OTHER OPER EXP	90,000	-	60,000
565100 MAINTENANCE AGREEMT,EQUIP	-	616	-
565300 REPAIRS&MAINT NONINST EQUIP	-	7,187	-
565500 REPAIRS&MAINTENANCE BLDGS	-	382	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	2,132	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	1,690	-
575800 FOOD FOR MEETINGS	-	688	-
580350 PEST CONTROL	-	1,200	-
580650 WATER	-	2,201	-
585750 PRINTING	-	1,414	-
585910 LICENSING FEE	-	1,218	-
OTHER OPER EXP SUBTOTAL	**90,000**	**18,728**	**60,000**
INDIRECT COSTS SUBTOTAL	**-**	**-**	**-**
600010 CAPITAL OUTLAY	60,000	-	70,000
CAPITAL OUTLAY SUBTOTAL	**60,000**	**-**	**70,000**
731000 INTERFUND TRANS OUT BETWEEN	-	1,442	-
731010 INTERFUND TRANS OUT BETWEEN	1,442	-	-
799010 CONTINGENCY HOLDING ACCOUNT	510,963	-	591,262
OTHER OUTGOING SUBTOTAL	**512,405**	**1,442**	**591,262**
EXPENSE GRAND TOTAL	**3,201,879**	**1,968,090**	**3,190,529**
819100 CHILDCARE FOOD REIMB FEDRL	50,000	36,808	50,000
81's FEDERAL REVENUES SUBTOTAL	**50,000**	**36,808**	**50,000**

FUND 33 - CHILD DEVELOPMENT FUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT	DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
862100	CHILD DEVELOPMNT APPORT - CSPP	723,643	441,852	877,720
862115	CHDV SB140 CENTER PAYMENTS	6,000	6,000	-
862550	CHILDCARE TAX BAILOUT	80,000	116,716	100,000
869100	CHILDCARE FOOD REIMB STATE	1,500	1,446	1,500
869801	STRS ON-BEHALF	60,213	-	60,112
869999	BEGINNING BALANCE, STATE	88,760	-	-
86's	**STATE REVENUES SUBTOTAL**	**960,116**	**566,014**	**1,039,332**
886200	INTEREST COUNTY TREASURY	1,500	14,690	2,000
886440	UNREALIZED GAIN/LOSS ON FMV	-	19,491	-
887100	CHDV F/P PARENT FEES PRESCHOOL	807,023	1,196,521	1,000,000
887110	CHDV SUB P-SCHOOL FEES F/T	-	3,758	1,000
889999	BEGINNING BALANCE, LOCAL	990,263	-	800,000
88's	**LOCAL REVENUES SUBTOTAL**	**1,798,786**	**1,234,459**	**1,803,000**
898100	INTERFUND TRANSER IN,BETWN	392,977	-	298,197
89's	**OTHER SOURCES SUBTOTAL**	**392,977**	**-**	**298,197**
REVENUE GRAND TOTAL		**3,201,879**	**1,837,281**	**3,190,529**

FUND 41

CAPITAL OUTLAY PROJECTS FUND

The capital outlay projects fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects. General-purpose monies of the district are used to support capital outlay projects inter-fund transfer from the general fund into the capital outlay projects fund.

FUND 41 - CAPITAL OUTLAY PROJECT FUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	-	-
400010 SUPPLIES & MATERIALS	10,000	-	10,000
431000 SUPPLIES&MATERIAL,INSTRUCT	-	560	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	1,166	-
441300 SUPPLIES, FOOD SERVICES	-	204	-
447000 WAREHOUSE STORES SUPPLY	-	85	-
SUPPLIES & MAT SUBTOTAL	**10,000**	**2,016**	**10,000**
500010 OTHER OPER EXP	2,642,043	-	1,886,203
515300 SOFTWARE LICENSING FEES	-	1,536	-
551300 INDEPENDENT CONTRACTOR	-	36,475	-
551400 MANAGEMENT FEES	-	60,322	-
551900 OTH PERSONAL&CONSULT SVC	-	264,042	-
560900 DISTRICT VEHICLE USE	-	45	-
561000 RENT & LEASE, EQUIPMENT	-	648	-
562000 RENTS & LEASES, LAND/BLDGS	-	217,807	-
565100 MAINTENANCE AGREEMT,EQUIP	-	96,075	-
565300 REPAIRS&MAINT NONINST EQUIP	-	91,961	-
565500 REPAIRS&MAINTENANCE BLDGS	-	2,001	-
565550 MAINTENANCE, GROUNDS	-	277,942	-
575800 FOOD FOR MEETINGS	-	137	-
580150 FUEL, GAS	-	1,580	-
580250 JANITORIAL SERVICES	-	4,664	-
580300 LAUNDRY/DRY CLEANING	-	1,074	-
580350 PEST CONTROL	-	4,266	-
580400 SEWAGE	-	600	-
580450 TELEPHONE	-	2,950	-
580600 WASTE DISPOSAL,HAZARDOUS	-	149,089	-
585750 PRINTING	-	542	-

FUND 41 - CAPITAL OUTLAY PROJECT FUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT	DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
	OTHER OPER EXP SUBTOTAL	**2,642,043**	**1,213,755**	**1,886,203**
	INDIRECT COSTS SUBTOTAL	**-**	**-**	**-**
600010	CAPITAL OUTLAY	20,780,517	-	13,053,806
612200	PARKING IMPROVEMENT	-	13,370	-
623000	BUILDING CONSTRUCTION	-	2,367,782	-
623100	ARCHITECTURL&ENGINEER FEE	-	18,083	-
623200	BLUEPRINTS&INSPECTION SVCS	-	92,533	-
623300	PERMITS AND FEES	-	90,912	-
641400	EQUIP INSTR,ADDITNL>1000	-	1,128	-
644100	EQUIP INSTR ADDTL $500 - $4999	-	4,051	-
644300	EQUIPMENT INSTRUCTIONL >$4,999	-	35,065	-
644400	EQUIP NONINS ADDL $500 - $4999	-	18,106	-
644500	EQUIP NONINS REPL $500 - $4999	-	122,040	-
644600	EQUIPMENT NONINSTRUCTL >$4,999	-	1,242,610	-
644700	EQUIP TECHNOLOGY INSTR >$4,999	-	536,100	-
644800	EQUIP TECHNOLOGY NONINS>$4,999	-	517,617	-
644950	SOFTWARE NONINSTRNL >$4,999	-	7,682	-
	CAPITAL OUTLAY SUBTOTAL	**20,780,517**	**5,067,080**	**13,053,806**
721010	INTRAFUND TRANS OUT WITHIN	8,473,051	-	1,641,024
799010	CONTINGENCY HOLDING ACCOUNT	15,314,702	-	19,870,285
	OTHER OUTGOING SUBTOTAL	**23,787,753**	**-**	**21,511,309**
EXPENSE GRAND TOTAL		**47,220,313**	**6,282,851**	**36,461,318**
	81's FEDERAL REVENUES SUBTOTAL	**-**	**-**	**-**
862400	OTH GEN CATEGORICL PROGMS	-	76,113	-
869800	OTHER MISC STATE REVENUES	-	380,379	-
869999	BEGINNING BALANCE, STATE	15,760,089	-	11,973,411
	86's STATE REVENUES SUBTOTAL	**15,760,089**	**456,492**	**11,973,411**
884360	SURPLUS SALES	10,000	21,418	7,000
886200	INTEREST COUNTY TREASURY	35,000	663,697	500,000
886440	UNREALIZED GAIN/LOSS ON FMV	-	995,334	-
889700	SAN MARCOS REDEVLOPMNT TAX REV	775,000	905,843	775,000
889701	POWAY REDEVELOPMENT TAX REV	600,000	754,450	600,000
889702	ESCONDIDO REDEVELOPMNT TAX REV	430,000	501,671	430,000
889703	VISTA REDEVELOPMENT TAX REV	95,000	121,771	95,000
889900	OTHER LOCAL REVENUES	10,000	14,604	10,000
889999	BEGINNING BALANCE, LOCAL	21,032,173	-	20,429,883
	88's LOCAL REVENUES SUBTOTAL	**22,987,173**	**3,978,787**	**22,846,883**
898200	INTRAFUND TRANSFR IN,WITHIN	8,473,051	-	1,641,024
	89's OTHER SOURCES SUBTOTAL	**8,473,051**	**-**	**1,641,024**
REVENUE GRAND TOTAL		**47,220,313**	**4,435,279**	**36,461,318**

FUND 42

MEASURE M BOND CONSTRUCTION FUND

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.

FUND 42 - PROP M BOND CONSTRUCTION FUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
212200 CLASSIFIED REGULAR SALARY	-	16,467	-
21's NON-INSTR SALARIES - REG		**16,467**	**-**
231100 HOURLY CLASSIFIED, TEMP	-	2,550	-
23's NON-ACA SALARIES - OTHER		**2,550**	**-**
NON-ACADEMIC SALARIES ST	**-**	**19,017**	**-**
322102 PERS CLASSIFIED	-	5,074	-
32's PERS		**5,074**	**-**
330011 OASDI/ER	-	1,179	-
330012 MED/ER	-	276	-
33's FICA & MEDICARE (OASDI)		**1,455**	-
34's HEALTH & WELFARE		**-**	**-**
350011 UNEMP/ER	-	(11)	-
35's STATE UNEMPL INSURANCE		**(11)**	**-**
362102 WC CLASSIFIED	-	302	-
36's WORKER'S COMP		**302**	**-**
37's APPLE		**-**	**-**
EMPLOYEE BENEFITS SUBTOTAL	**-**	**6,819**	**-**
SUPPLIES & MAT SUBTOTAL	-	**-**	**-**
545200 LAWYERS' FEES	-	9,583	-
551900 OTH PERSONAL&CONSULT SVC	-	6,196	-
562000 RENTS & LEASES, LAND/BLDGS	-	28,642	-
OTHER OPER EXP SUBTOTAL	-	**44,421**	**-**
623000 BUILDING CONSTRUCTION	-	14,736,065	-
623100 ARCHITECTURL&ENGINEER FEE	-	980,407	-
623200 BLUEPRINTS&INSPECTION SVCS	-	600,340	-
623300 PERMITS AND FEES	-	45,334	-
642300 EQUIP NONINS,ADTNL.>$200-999	-	437	-
644100 EQUIP INSTR ADDTL $500 - $4999	-	4,978	-
644200 EQUIP INSTR REPL $500 - $4999	-	2,672	-
644300 EQUIPMENT INSTRUCTIONL >$4,999	-	13,656	-
644400 EQUIP NONINS ADDL $500 - $4999	-	51,736	-
644500 EQUIP NONINS REPL $500 - $4999	-	2,200	-
644600 EQUIPMENT NONINSTRUCTL >$4,999	-	283,164	-
644800 EQUIP TECHNOLOGY NONINS>$4,999	-	404,513	-
644850 EQUIP TECHNOLOGY NONINS<$4,999	-	30,873	-
CAPITAL OUTLAY SUBTOTAL	-	**17,156,375**	**-**
M00010 BUDGET ROLLUP	**142,103,341**		**115,907,518**
EXPENSE GRAND TOTAL	**142,103,341**	**17,226,633**	**115,907,518**
81's FEDERAL REVENUES SUBTOTAL	**-**	**-**	**-**
86's STATE REVENUES SUBTOTAL	**-**	**-**	**-**
886200 INTEREST COUNTY TREASURY	-	2,693,759	-
886440 UNREALIZED GAIN/LOSS ON FMV	-	4,012,776	-
889999 BEGINNING BALANCE, LOCAL	142,103,341	-	115,907,518
88's LOCAL REVENUES SUBTOTAL	**142,103,341**	**6,706,535**	**115,907,518**
89's OTHER SOURCES SUBTOTAL	**-**	**-**	**-**
REVENUE GRAND TOTAL	**142,103,341**	**6,706,535**	**115,907,518**

FUND 69

INTERNAL SERVICE FUND (OPEB)

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.

FUND 69 - OTHER INTERNAL SERVICE FUND

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
330010 FICA & MEDICARE (OASDI)	30,000	-	30,000
337102 IRMAA MEDI-PART D INSTR RET	-	19,014	-
337202 IRMAA MEDI-PART D NONINSTR RET	-	5,331	-
33's FICA & MEDICARE (OASDI)	**30,000**	**24,345**	**30,000**
340010 HEALTH & WELFARE	88,050	-	88,050
340410 MEDICAL RETIREE	5,393,853	-	5,259,802
340453 MEDIC ACADEMIC INST RETIREE	-	2,214,219	-
340503 MEDIC EDU ADMIN/SUP RETIREE	-	222,146	-
340604 MEDIC CLASSIFIED RETIREES	-	1,648,116	-
340654 MEDIC CLASS ADMNSUP RETIRE	-	385,838	-
341410 DENTAL RETIREE	709,349	-	667,736
341453 DENT ACADEMIC INSTR RETIREE	-	176,805	-
341503 DENT EDU ADMIN/SUP RETIREE	-	18,796	-
341604 DENT CLASSIFIED RETIREES	-	182,721	-
341654 DENT CLASS ADMN/SUP RETIRE	-	36,190	-
346000 RETIREE SPOUSAL BENEFITS	-	21,625	-
349701 HSA ER RETIREE	-	6,600	-
349710 HSA ER RETIREE	23,600	-	23,600
34's HEALTH & WELFARE	**6,214,852**	**4,913,057**	**6,039,188**
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	**6,244,852**	**4,937,402**	**6,069,188**
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
799010 CONTINGENCY HOLDING ACCOUNT	11,042,192	-	9,090,093
OTHER OUTGOING SUBTOTAL	**11,042,192**	-	**9,090,093**
EXPENSE GRAND TOTAL	**17,287,044**	**4,937,402**	**15,159,281**
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	50,000	193,859	300,000

FUND 69 - OTHER INTERNAL SERVICE FUND

COMPARING FISCAL YEARS
2024 AND 2025

ACCT	DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
886440	UNREALIZED GAIN/LOSS ON FMV	-	330,008	-
889010	FUTURE RETIREE HEALTH PREMIUM	3,712,043	-	3,470,334
889999	BEGINNING BALANCE, LOCAL	13,525,001	-	11,388,947
88's	**LOCAL REVENUES SUBTOTAL**	**17,287,044**	**523,867**	**15,159,281**
89's	**OTHER SOURCES SUBTOTAL**	**-**	**-**	**-**
REVENUE GRAND TOTAL		**17,287,044**	**523,867**	**15,159,281**

FUND 71 - FUND 73

STUDENT TRUST FUNDS

ASSOCIATED STUDENTS TRUST FUND

The District, for organized student body associations, designates the Associated Students Fund to account for monies held in trust. This fund also accounts for monies of student clubs and organizations formed through the District.

STUDENT REPRESENTATION FEE TRUST FUND

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

STUDENT CENTER FEE FUND

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

FUND 71 - ASSOCIATED STUDENTS TRUST

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	-	-
400010 Supplies & Materials	160,601	-	169,872
441000 SUPPLIES&MATERIAL NONINSTR	-	2,923	-
SUPPLIES & MAT SUBTOTAL	**160,601**	**2,923**	**169,872**
500010 Other Oper Exp	89,380	-	87,992
575800 FOOD FOR MEETINGS	-	2,165	-
585260 BANK CREDIT CARD EXPENSE	-	23	-
OTHER OPER EXP SUBTOTAL	**89,380**	**2,187**	**87,992**
INDIRECT COSTS SUBTOTAL	-	-	-
721000 INTRAFUND TRANS OUT WITHIN	-	3,350	-
721010 INTERFUND TRANS OUT WITHIN	3,350	-	-
752010 STUDENT SCHOLARSHIPS	1,000	-	1,000
CAPITAL OUTLAY SUBTOTAL	**4,350**	**3,350**	**1,000**
EXPENSE GRAND TOTAL	**254,331**	**8,460**	**258,864**
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
882100 CONTRB,GIFTS,GRANTS,ENDOW	-	1,000	-
884350 MISC SALES AND COMMISSION	-	910	-
886100 INTEREST BANK ACCOUNTS	1,200	2,198	1,200
888950 POSTING FEES INCOME ASG	2,000	2,822	2,000
889100 ASG INCOME	100	-	100
889160 ASG MOVIE PASSES INCOME	1,500	1,386	1,500
889999 BEGINNING BALANCE, LOCAL	219,181	-	224,064
88's LOCAL REVENUES SUBTOTAL	**223,981**	**8,316**	**228,864**
898100 INTERFUND TRANSER IN,BETWN	30,000	-	30,000
898200 INTRAFUND TRANSFR IN,WITHIN	350	3,350	-
89's OTHER SOURCES SUBTOTAL	**30,350**	**3,350**	**30,000**
REVENUE GRAND TOTAL	**254,331**	**11,666**	**258,864**

FUND 72 - STUDENT REP. FEE TRUST

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	-	-
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	67,000	-	75,000
525100 MEMBERSHIP, DISTRICT	-	250	-
560900 DISTRICT VEHICLE USE	-	52	-
575300 TRAVEL, STUDENT	-	24,829	-
575800 FOOD FOR MEETINGS	-	594	-
OTHER OPER EXP SUBTOTAL	**67,000**	**25,726**	**75,000**
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
799010 CONTINGENCY HOLDING ACCOUNT	440,903	-	464,188
OTHER OUTGOING SUBTOTAL	**440,903**	-	**464,188**
EXPENSE GRAND TOTAL	**507,903**	**25,726**	**539,188**
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	6,828	12,819	15,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	13,839	-
888400 STUDENT REPRESENTATIN FEE	16,510	19,349	19,000
889999 BEGINNING BALANCE, LOCAL	484,565	-	505,188
88's LOCAL REVENUES SUBTOTAL	**507,903**	**46,006**	**539,188**
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	**507,903**	**46,006**	**539,188**

FUND 73 - STUDENT BODY CENTER FEE

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	**-**	**-**	**-**
12's NON-INSTR SAL - CONTRACT	**-**	**-**	**-**
13's INSTR SAL - OTHER	**-**	**-**	**-**
14's NON-INSTR SAL - OTHER	**-**	**-**	**-**
ACADEMIC SALARIES SUBTOTAL	**-**	**-**	**-**
21's NON-INSTR SAL - REG	**-**	**-**	**-**
22's INSTR AIDES - REG	**-**	**-**	**-**
23's NON-ACA SAL - OTHER	**-**	**-**	**-**
24's INSTR AIDES - OTHER	**-**	**-**	**-**
NON-ACADEMIC SAL SUBTOTAL	**-**	**-**	**-**
31's STRS	**-**	**-**	**-**
32's PERS	**-**	**-**	**-**
33's FICA & MEDICARE (OASDI)	**-**	**-**	**-**
34's HEALTH & WELFARE	**-**	**-**	**-**
35's STATE UNEMPL INSURANCE	**-**	**-**	**-**
36's WORKER'S COMP	**-**	**-**	**-**
37's APPLE	**-**	**-**	**-**
39's OTHER BENEFITS	**-**	**-**	**-**
EMPLOYEE BENEFITS SUBTOTAL	**-**	**-**	**-**
SUPPLIES & MAT SUBTOTAL	**-**	**-**	**-**
500010 OTHER OPER EXP	3,000	-	2,500
585250 BANK CHARGES	-	2,200	-
OTHER OPER EXP SUBTOTAL	**3,000**	**2,200**	**2,500**
INDIRECT COSTS SUBTOTAL	**-**	**-**	**-**
CAPITAL OUTLAY SUBTOTAL	**-**	**-**	**-**
712000 DEBT REDEMPTION PRINCIPAL	-	135,000	-
712010 DEBT REDEMPTION PRINCIPAL	135,000	-	145,000
713000 DEBT INTEREST/SERVICE CHGS	-	69,288	-
713010 DEBT INTEREST, SERVICE CHGS	69,288	-	61,694
OTHER OUTGOING SUBTOTAL	**204,288**	**204,288**	**206,694**
EXPENSE GRAND TOTAL	**207,288**	**206,488**	**209,194**
81's FEDERAL REVENUES SUBTOTAL	**-**	**-**	**-**
86's STATE REVENUES SUBTOTAL	**-**	**-**	**-**
886200 INTEREST COUNTY TREASURY	1,000	4,085	1,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	2,066	-
888300 STUDENT CENTER FEE	90,000	97,180	91,906
88's LOCAL REVENUES SUBTOTAL	**91,000**	**103,331**	**92,906**
898100 INTERFUND TRANSER IN,BETWN	116,288	-	116,288
89's OTHER SOURCES SUBTOTAL	**116,288**	**-**	**116,288**
REVENUE GRAND TOTAL	**207,288**	**103,331**	**209,194**

FUND 74

STUDENT FINANCIAL AID TRUST FUND

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

FUND 74 - STUDENT FINANCIAL AID TRUST

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	-	-
400010 SUPPLIES & MATERIALS	3,286	-	3,286
SUPPLIES & MAT SUBTOTAL	**3,286**	**-**	**3,286**
500010 OTHER OPER EXP	36,285	-	25,000
541000 FEDRL INTEREST EARND,REPAY	-	500	-
541100 STATE INTEREST EARND,REPAY	-	1,121	-
OTHER OPER EXP SUBTOTAL	**36,285**	**1,621**	**25,000**
INDIRECT COSTS SUBTOTAL	**-**	**-**	**-**
CAPITAL OUTLAY SUBTOTAL	**-**	**-**	**-**
751000 STUDENT GRANTS	-	19,769,780	-
751010 STUDENT GRANTS	21,213,977	-	19,768,671
761000 DIRECT LOANS	-	1,506,258	-
761010 DIRECT LOANS	1,506,258	-	1,300,000
OTHER OUTGOING SUBTOTAL	**22,720,235**	**21,276,038**	**21,068,671**
EXPENSE GRAND TOTAL	**22,759,806**	**21,277,659**	**21,096,957**
815130 PELL GRANTS	16,924,168	16,804,860	15,750,000
815230 SEOG	533,082	477,836	619,640
815300 DIRECT LOANS	1,506,258	1,398,816	1,300,000
819999 BEGINNING BALANCE, FEDERAL	126,358	-	3,786
81's FEDERAL REVENUES SUBTOTAL	**19,089,866**	**18,681,512**	**17,673,426**
865350 CAL GRANTS FOR STUDENTS	2,161,476	2,162,754	2,050,000
869999 BEGINNING BALANCE, STATE	1,378,779	-	1,348,531
86's STATE REVENUES SUBTOTAL	**3,540,255**	**2,162,754**	**3,398,531**
886100 INTEREST BANK ACCOUNTS	17,685	12,292	14,000
886300 INTREST EARNED ON FEDERL $	12,000	11,770	11,000
88's LOCAL REVENUES SUBTOTAL	**29,685**	**24,062**	**25,000**
898100 INTERFUND TRANSER IN,BETWN	100,000	-	-
89's OTHER SOURCES SUBTOTAL	**100,000**	**-**	**-**
REVENUE GRAND TOTAL	**22,759,806**	**20,868,328**	**21,096,957**

FUND 75

SCHOLARSHIP AND LOAN TRUST FUND

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

FUND 75 - SCHOLARSHIP AND LOAN TRUST

COMPARING FISCAL YEARS 2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
NON-ACADEMIC SAL SUBTOTAL	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	-	-	-
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
741010 OTHER TRANSFERS/OUTGOES	1,882	-	1,882
752000 STUDENT SCHOLARSHIPS	-	535,696	-
752010 STUDENT SCHOLARSHIPS	731,612	-	774,633
765010 STUDENT LOANS	91,926	-	91,926
OTHER OUTGOING SUBTOTAL	**825,420**	**535,696**	**868,441**
EXPENSE GRAND TOTAL	**825,420**	**535,696**	**868,441**
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
882200 SCHOLRSHP/GRANT/LOAN REV	645,092	625,199	601,000
886440 UNREALIZED GAIN/LOSS ON FMV	4,751	4,751	-
889999 BEGINNING BALANCE, LOCAL	175,577	-	267,441
88's LOCAL REVENUES SUBTOTAL	**825,420**	**629,950**	**868,441**
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	**825,420**	**629,950**	**868,441**

FUND 79

OTHER TRUST FUND

This Fund is used to account for assets invested in an irrevocable trust.

FUND 79 - OTHER TRUST FUNDS

COMPARING FISCAL YEARS
2024 AND 2025

ACCT DESCRIPTION	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL YTD	FY 2024-2025 BUDGET
11's INSTR SAL - CONTRACT	**-**	**-**	**-**
12's NON-INSTR SAL - CONTRACT	**-**	**-**	**-**
13's INSTR SAL - OTHER	**-**	**-**	**-**
14's NON-INSTR SAL - OTHER	**-**	**-**	**-**
ACADEMIC SALARIES SUBTOTAL	**-**	**-**	**-**
21's NON-INSTR SAL - REG	**-**	**-**	**-**
22's INSTR AIDES - REG	**-**	**-**	**-**
23's NON-ACA SAL - OTHER	**-**	**-**	**-**
24's INSTR AIDES - OTHER	**-**	**-**	**-**
NON-ACADEMIC SAL SUBTOTAL	**-**	**-**	**-**
31's STRS	**-**	**-**	**-**
32's PERS	**-**	**-**	**-**
33's FICA & MEDICARE (OASDI)	**-**	**-**	**-**
34's HEALTH & WELFARE	**-**	**-**	**-**
35's STATE UNEMPL INSURANCE	**-**	**-**	**-**
36's WORKER'S COMP	**-**	**-**	**-**
37's APPLE	**-**	**-**	**-**
39's OTHER BENEFITS	**-**	**-**	**-**
EMPLOYEE BENEFITS SUBTOTAL	**-**	**-**	**-**
SUPPLIES & MAT SUBTOTAL	**-**	**-**	**-**
500010 OTHER OPER EXP	14,000	-	7,500
OTHER OPER EXP SUBTOTAL	**14,000**	**-**	**7,500**
INDIRECT COSTS SUBTOTAL	**-**	**-**	**-**
CAPITAL OUTLAY SUBTOTAL	**-**	**-**	**-**
799310 RESERVE JPA IRREVOCABLE TRUST	14,749,298	-	14,864,143
OTHER OUTGOING SUBTOTAL	**14,749,298**	**-**	**14,864,143**
EXPENSE GRAND TOTAL	**14,763,298**	**-**	**14,871,643**
81's FEDERAL REVENUES SUBTOTAL	**-**	**-**	**-**
86's STATE REVENUES SUBTOTAL	**-**	**-**	**-**
886500 OTH INTEREST & INVEST INCOM	175,000	-	122,345
889999 BEGINNING BALANCE, LOCAL	14,588,298	-	14,749,298
88's LOCAL REVENUES SUBTOTAL	**14,763,298**	**-**	**14,871,643**
89's OTHER SOURCES SUBTOTAL	**-**	**-**	**-**
REVENUE GRAND TOTAL	**14,763,298**	**-**	**14,871,643**