



STRATEGIC PLANNING COUNCIL AGENDA

Date: April 15, 2008
Starting Time: 2:00 p.m.
Ending Time: 4:00 p.m.
Place: SU-18

CHAIR: Deegan

MEMBERS: Barboa, Barton, Claypool, Cuaron, Dowd, Faulkner, Fernandez, Gowen, Gropen, Halttunen, Hogan-Egkan, Ivey, Kovrig, Lienhart, Lyn, Madrigal, McCluskey, O'Brien, Owens, Shehan, Talmo, Titus, Tortarolo

RECORDER: Ashour

	Attachments	Time
A. <u>MINUTES</u>		5 min.
1. Approve minutes of April 1, 2008		
B. <u>ACTION ITEMS/FIRST READING</u>		20 min.
1. Smoking Policy and Procedures	Exhibit B1	
C. <u>DISCUSSION/INFORMATION ITEMS</u>		45 min.
1. Staff Development and Training Committee Application and Rubric	Exhibit C1	
2. Discussion with the Budget Committee of the 2007-2008 and 2008-2009 budgets	Exhibit C2	
D. <u>REPORTS OF PLANNING COUNCILS</u>		15 min.
1. Administrative Services Planning Council – Bonnie Ann Dowd		
2. Human Resource Services Planning Council – John Tortarolo		
3. Instructional Planning Council – Berta Cuaron		
4. Student Services Planning Council – Joe Madrigal		
E. <u>REPORT FROM ACCREDITATION SELF-STUDY</u>		
F. <u>REPORT FROM BUDGET COMMITTEE</u>		10 min
G. <u>REPORTS OF CONSTITUENCIES</u>		15min.
1. Administrative Association – Laura Gropen		
2. Associated Student Government – Jesse Lyn		
3. Confidential/Supervisory Team – Lee Hoffmann		
4. CCE/AFT – Neill Kovrig		
5. Faculty Senate – Brent Gowen		
6. PFF/AFT – Shannon Lienhart/Julie Ivey		
H. <u>OTHER ITEMS</u>		
I. <u>PENDING ITEMS</u>		
1. Campus Police Governance Structure		
2. Board Policy 5500		



**JOINT STRATEGIC PLANNING COUNCIL/
BUDGET COMMITTEE
MEETING MINUTES
April 15, 2008**

A special joint meeting of the Palomar College Budget Committee and Palomar College Strategic Planning Council scheduled for April 15, 2008, was held in RS-5.

President Robert Deegan called the meeting to order at 2:05 p.m. and thanked the Budget Committee members for attending today's special meeting of SPC. President Deegan indicated that the primary agenda item for SPC was to provide an update of FY2007-08 Budgets based upon information currently available from the State and to begin the review of FY2008-09 Budgets by SPC and the Budget Committee prior to the Board approving a FY2008-09 Tentative Budget.

ROLL CALL

Members Present: Barboa, Barton, Cuaron, Deegan, Dowd, Gowen, Halttunen, Hoffmann, Kovrig, Lyn, Madrigal, McCluskey, O'Brien, Owens, Sheahan, Talmo, Titus, Tortarolo
Recorder: Cheryl Ashour
Members Absent: Claypool, Faulkner, Fernandez, Gropen, Hogan-Egkan, Ivey, Lienhart

A. MINUTES

1. Approve Minutes of April 1, 2008

MSC (Tortarolo/Barton) to approve the Minutes of April 1, 2008 as presented.

B. ACTION ITEMS/FIRST READING

1. Smoking Policy and Procedures (Exhibit B1)

MS (Barboa/Lyn) to move the first reading of the smoking policy and procedures to Second Reading/Action
8 yea, 8 nea: Not passed

Discussion ensued. John Tortarolo requested that the Note section be included in the body of the policy after the first sentence. The end of the first sentence was grammatically incorrect. It should read "It is the policy of Palomar Community College District that there shall be no smoking permitted in buildings or ~~within 20 feet of buildings outside of designated smoking areas~~ which shall be **placed at** least 20 feet away from **buildings** at Palomar College." (Revisions are in bold)

MSCU (Barboa/Lynn) to move to amend the smoking policy and procedures to include revisions

This item will return for a second reading on May 6, 2008. If passed at second reading, SPC will notify the Policy and Procedures Committee that the wording is their recommendation when the applicable section comes up for review at the Policy and Procedures meeting.

C. DISCUSSION/INFORMATION ITEMS

1. Staff Development and Training Committee Application and Rubric

John Tortarolo discussed the Staff Development Grant Funds application and rubric. **(Exhibit C1)** The wording of the application was specifically written to be in compliance with funding requirements from the Chancellor's Office. Dr. Dowd stated that historically staff development grant funds have been given to individuals applying for staff development funds for a project. It is rare that instructional and classified salaries and benefits were included. She was wondering how an individual would provide that information. Wilma Owens responded that when the criteria and information from the Chancellor's Office was reviewed, the committee decided they didn't want individuals using these funds because there are other institutional avenues for individual training. The reason the salaries and benefits were included is if a department or program wanted to hire somebody to do training for their entire group, then it would be paid using those categories.

2. Discussion with the Budget Committee of the 2007-2008 and 2008-2009 budgets (Exhibit C2)

President Deegan began the discussion by providing an overview of the significant revenue cuts in the current year's budget and the anticipated challenges with next year's budget. He explained that the College is "running on fumes" heading into the end of the 07/08 budget year, but he is pleased how everyone has come together to help address the situation.

President Deegan turned the floor over to Dr. Dowd, who gave a brief overview of the items to be discussed today. Dr. Dowd began by explaining several State cuts impacting the current year's budget. Over-reporting of property taxes by two counties led the State to revise the P-1, which is how the apportionment (or revenue) the College receives is calculated. Effectively, this over-reporting resulted in the State issuing revised P-1s to all Districts (with three months remaining in the current fiscal year) that will result in a minimum revenue reduction to Palomar of \$1.4 million. In addition, anticipated labor agreements required that approximately \$3.8 million for negotiated retroactive adjustments, which were not included in the FY2006-07 and FY2007-08 Adopted Budgets beyond the COLA (cost-of-living allocation) be identified.

Responding to these impacts, a review of all of the District's designated projects was conducted which resulted in the identification of \$2.8 million in funds; a modified hiring freeze was implemented effective March 19th; and a statement was issued by President Deegan on April 8th requesting that expenditures be limited only to those critically needed. All of these actions were taken to address the FY2007-08 Budget situation.

With regard to budget development for FY2008-09, Dr. Dowd reported that the state budget situation is anticipated to get worse than the current year. She further reported that the Governor's proposed budget includes a minimum of 10% reductions across the board for all State agencies, no COLA, and growth cap for community colleges significantly reduced. Discussion followed regarding the challenges this creates for community colleges because effectively, as enrollment goes up, additional growth revenue is not available to fund the growth for colleges and COLA is needed to support increasing step, benefits, utilities and other operating costs.

Dr Dowd then reported on how projected revenues are arrived at for the upcoming budget year. She reported that the lion's share of revenue for the College comes from State apportionment and is based on FTES (full time student equivalent). The P-1 is the mechanism by which apportionment is determined; however, that number is subject to revision in the P-2 and Recal distributed by the Chancellor's Office.

In calculating projected expenditures, Fiscal Services inputs fixed salary and benefit costs based upon salary step increases. Normally units would develop the discretionary account budgets e.g. Supplies and Materials; however, given the anticipated constraints for the upcoming budget year and lack of available funds, Fiscal Services has identified fixed costs that include liability/property insurance, utilities, lease and rental agreements, licensing agreements for hardware and software, audit and bank fees, the Apprenticeship Program and negotiated items such as sabbaticals, stipends and paid holidays and input them into PeopleSoft. With those expenditures included and remaining discretionary accounts budgets as they were in FY200708, (i.e., no action taken to reduce expenditures), the projected expenditures would result in a budget deficit of \$6,674,924. When factored with the projected Ending Fund Balance for the current year, the projected expenses would create a negative Ending Fund Balance of approximately \$1.5 million, which is unacceptable and does not align with Governing Board Policy, which requires a 5% reserve of the total budget - approximately \$5 million for FY 2008-09 in the Ending Fund Balance.

Dr. Dowd reported that in order to bridge the gap in revenue shortfall, cuts have to be made and the following recommendations included:

1. Apply for a State waiver for District's match for scheduled maintenance and instructional equipment.
2. Limit scheduled sections budget to \$15 million (1300 accounts) and reduce non-instructional hourly costs by 15% (1400 accounts).
3. Cut 2300 and 2400 accounts (non-academic salaries) by 25% of FY2007-08 budgets.

4. Reduce 4000 accounts (supplies & materials) by 25% of FY2007-08 budgets.
5. Reduce 5000 accounts (other operating expenses) by 25% (not applicable to fixed costs) of FY2007-08 budgets.
6. All 6000 accounts (capital outlay) will be zeroed-out, with the exception of the Library budget, which will be paid from non-restricted Lottery funds.
7. No additional transfer to Fund 69 for FY2008-09.

With the recommended cuts implemented, this still leaves a deficit (revenue versus expenditures) but of \$1,830,163, with a projected Ending fund balance of approximately \$3.3 million; however, this amount still falls short of the required \$5 million to meet the 5% required ending fund balance. Dr. Dowd reported that anything then can be done in the current year to decrease budgeted expenditures strengthens the College's financial position going into the next budget year. Specifically, she referred back to President Deegan's memo of April 8th requesting expenditures be limited to critical need only and she stressed the importance of adhering to the request. She also provided suggestions for addressing budget cuts including reviewing discretionary budgets such as publications, supplies, water delivery, travel, food for meetings, printing costs, etc. Collectively, reductions in expenditures will positively impact the beginning fund balance for FY2008-09 and help to offset deficit budgeting. President Deegan expressed to the groups that the goal is to reduce expenditures while having minimal impact on students. He acknowledged that while these cuts will definitely hurt, if we all tighten our belts we can get through these tough budget times together.

Concluding the presentation, Dr. Dowd reported that the FY2008-09 Tentative Budget must be approved by the Governing Board at their June 10th Board Meeting and that the reported recommendations will be included in the tentative budget and adjusted accordingly after the Governor's May Revise is released in mid-May. She also reiterated the District's commitment to retaining all full-time employees and avoids layoffs. Finally, Dr. Dowd reported that the Governing Board is legislatively required to approve an Adopted Budget by mid-September unless a state impasse occurs at which time the State notifies Districts of the revised date for adoption. Dr. Dowd closed by reiterating that as actual revenues and expenses are realized, adjustments may be made as appropriate with reinstatement of cuts to various expenditure accounts should the State situation improve; however, she acknowledged this was an unlikely scenario in the near future based on everything being reported out of Sacramento.

D. ADJOURNMENT

There being no remaining items, the meeting was adjourned at 3:57 p.m.

Smoking Policy

The current Palomar College smoking policy:

“It is the policy of Palomar Community College District that there shall be no smoking permitted in buildings or within 20 feet of buildings at Palomar College. Additionally, Palomar College has designated several areas on campus as non smoking areas. Any questions or concerns related to this policy or enforcement should be directed to the Director of Student Affairs in room SU 201.”

“2007-2008 Palomar College Catalog.” Palomar College. 2007. Palomar Community College District 15 Fe 2008
<http://www.palomar.edu/catalog/2007/pdf/Section%204%20Student%20Rights%20and%20responsibilities.pdf>.

The ASG proposed change 64:

It is the policy of Palomar Community College District that there shall be no smoking permitted in buildings or outside of designated smoking areas which shall be placed at least 20 feet away from buildings at Palomar College. Nothing in this policy shall affect the working conditions of any Palomar employee. Any questions or concerns related to this policy or enforcement should be directed to the Director of Student Affairs in room SU-201.

**PROPOSAL
FOR THE USE OF
STAFF DEVELOPMENT GRANT FUNDS**

Project Submitted by _____
Department/Division _____
Project Title _____

Amount Requested from Staff Development Grant Funds \$ _____

Other funds allocated to this project \$ _____ **Source** _____

Project Description (50 words or less) Include a description of the project's impact on the District's Mission Statement, Strategic Plan or Annual Implementation Plan.

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Project Category (Check all that apply)

1. Improvement of teaching	<input type="checkbox"/>
2. Maintenance of current academic and technical skills	<input type="checkbox"/>
3. In-service training for vocational (career technical) and employment preparation programs	<input type="checkbox"/>
4. Retraining to meet changing institutional needs	<input type="checkbox"/>
5. Intersegmental exchange program	<input type="checkbox"/>
6. Development of innovations in instructional and administrative techniques and program effectiveness	<input type="checkbox"/>
7. Computer and technology proficiency programs	<input type="checkbox"/>
8. Courses and training implementing equal employment opportunity and upward mobility programs	<input type="checkbox"/>
9. Programs designed to develop self esteem	<input type="checkbox"/>

Please use twenty-five words or less to answer the following questions:

1. What need or requirement does this project address?

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2. How is the need or requirement documented or substantiated?

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3. Who will be the primary beneficiary (s) of this project?

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4. Describe the expected outcome(s) of this project.

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5. How will the outcomes of this project be measured?

--

6. Outline Project Plan (step by step plan to achieving your goals/objectives including a timeline of when specific activities will occur).

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Project Budget*

Object of Expenditures	Description Please be specific	Amount Requested
1000	Instructional Salaries	
2000	Classified Salaries	
3000	Employee Benefits (Includes STRS,PERS,UI,etc.)	
4000	Supplies and Materials	
5000	Other Operating Expenses and Services (Postage,travel,rents,etc.)	
TOTAL REQUESTED		

* List only amount requested from the Staff Development Grant Funds

STAFF DEVELOPMENT GRANT FUNDS

RUBRIC

Project Submitted by _____

Department/Division _____

Project Title _____

Amount Requested from Staff Development Grant Funds \$ _____

Other funds allocated to this project \$ _____ Source _____

	Possible Points	Assigned Points
Project Description Description is clear and concise. Description of project is aligned with checked categories Project is aligned with college mission, Strategic Plan, AIP, etc. Remarks:	20	
Project Need Need statement is clear and concise. Need is easily substantiated (data/documentation). Primary beneficiary(s) are clearly stated. Remarks:	25	
Outcomes Outcomes match project description and verified need. Outcomes are reasonable for the time, scope and budget. Has identified how outcomes of the project will be measured. Remarks:	25	
Timeline The project plan is reasonably described. Remarks:	15	
Budget The requested budget is reasonable for the project. Remarks:	15	
	100	

Evaluator Comments:

CALIFORNIA COMMUNITY COLLEGES
2007-08 FIRST PRINCIPAL APPORTIONMENT - MARCH REVISION
PALOMAR COMMUNITY COLLEGE DISTRICT

EXHIBIT C

Workload measures:	Base Funding	Marginal Funding	Base FTES	Restored FTES	Growth FTES	Stability FTES	Actual FTES	Funded FTES
Credit FTES	4,367,000,000	4,564,830,000	17,819.55	0.00	290.95	0.00	18,110.50	18,110.50
Noncredit FTES	2,626,000,000	2,744,957,800	1,062.86	0.00	-266.06	0.00	796.80	796.80
Noncredit - CDCP FTES	3,092,000,000	3,232,067,600	524.03	0.00	270.66	0.00	794.69	794.69
Total FTES:			19,406.44	0.00	295.55	0.00	19,701.99	19,701.99

I Base Revenues +/- Restore or Decline

A Basic Allocation	\$5,296,000
B Base Revenue	\$82,229,346
1 Credit Base Revenue	\$77,817,975
2 Noncredit Base Revenue	\$2,791,070
3 Career Development College NonCr	\$1,620,301
C Current Year Decline	\$0
D Total Base Revenue Less Decline	\$87,525,346

II Inflation Adjustment

A Statewide Inflation Adjustment	4.53%
B Inflation Adjustment Entitlement	\$3,964,898
C Current Year Base Revenue + Inflation Adjustment	\$91,490,244

III Basic Allocation & Restoration

Basic Allocation Adjustment	\$0
Basic Allocation Adjustment COLA	\$0
Restoration	\$0
Total	\$0

IV Growth

A Unadjusted Growth Rate Cap	1.11%
B Unadjusted Growth Cap	\$950,799
C Adjusted Growth Cap	\$950,799
D Actual Growth	\$1,472,604
E Funded Credit Growth Revenue	\$1,328,136
F Funded Noncredit Growth Revenue	\$-730,323
G Funded Noncredit CDCP Growth Revenue	\$874,791
Total Growth Revenue	\$1,472,604

V Other Revenues Adjustments

A Audit Adjustment	\$0
B CDCP Rate Adjustment	\$0
Total Revenue Adjustments	\$0

VI Stability Adjustment

	\$0
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VII Total Computational Revenue

(sum of II, III, IV, V, & VI)	\$92,962,848
Deficit Coefficient	0.9846380626
Adjusted Revenue Entitlement	\$91,534,759

VIII District Revenue Source

A1 Property Taxes	\$54,468,506
A2 Less Property Taxes Excess	\$0
B Student Enrollment Fees	\$5,999,297
C State General Apportionment	\$31,066,956
D Total Available General Revenue	\$91,534,759

IX Other Allowances and Total Apportionments

A State General Apportionment	\$31,066,956
B Statewide Average Replacement Cost	\$60,289
Number of Faculty Not Hired	\$0.00
Full-time Faculty Adjustment	\$0
C Net State General Apportionment	\$31,066,956

X Remaining Unrestored Decline (Informational)
(as of the most recent apportionment)

A 1st Year	\$0
B 2nd Year	\$0
C 3rd Year	\$0
D Total	\$0

Regular Growth Caps adjusted by a factor of 1.00000000 to match funding.

Basic Allocation Calculation
College/Center Base Funding Rates:

Single College District Funding Rates: Total FTES			Multi-College District Funding Rate: Total FTES				
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	
\$5,296,000	\$4,236,800	\$3,177,600	\$529,600	\$4,236,800	\$3,707,200	\$3,177,600	
Single College District - College FTES			Multi-College District - College FTES:				Total Colleges
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	
0	1	0		0	0	0	1
Revenue:							Total Colleges
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	
\$0	\$4,236,800	\$0	\$0	\$0	\$0	\$0	\$4,236,800
State Approved Center: Funding Rates			Total State Approved Centers	Total State Approved Centers Revenue			
1	\$1,059,200		1	\$1,059,200			
Grandfathered or Previously Approved Center: Funding Rates @ FTES Levels					Total Grandfathered or Previously Approved Centers		
>1,000	>750	>500	>250	<=250			
\$1,059,200	\$794,400	\$529,600	\$264,800	\$132,400			
Number of Grandfathered or Previously Approved Centers: @ Total FTES					Total Grandfathered or Previously Approved Centers		
>1,000	>750	>500	>250	<=250			
0	0	0	0	0			
Grandfathered or Previously Approved Center Revenue:					Total Grandfathered or Previously Approved Center		
>1,000	>750	>500	>250	<=250			
\$0	\$0	\$0	\$0	\$0			
						Total Basic Allocation Revenue	\$5,296,000

	A	C	D	E	F	G	H	I	J
1									
2	Exhibit B								
3			FY06-07		FY07-08				
4			Recalc		3/19/2008				
5	WSCH		12,531.65		12,148.95				
6	DSCH		1,009.15		936.57				
7	IS & Wk Exp		1,946.71		3,077.00				
8	Actual								
9	Credit PH		496.41		520.00				
10	Noncredit PH		1,249.04		1,180.77				
11	Summer 2006								
12	Credit		1,214.24						
13	Noncredit		266.98						
14	Summer 2007								
15	Credit		507.55		1,448.49				
16	Noncredit		23.06		258.15				
17	Summer 2008								
18	Credit								
19	Noncredit								
20	TOTALS								
21	Credit		17,705.71		18,131.01				
22	f-factor Cr		126.34		123.17				
23	f-factor Ncr		47.23		84.89				
24	Concurrent PE		(12.64)		(12.64)				
25	Total Credit		17,819.41		18,241.54	-	-	-	-
26	Total Noncredit		1,586.31		1,523.81	-	-	-	-
27	Grand Total		19,405.72		19,765.35	-	-	-	-
28	From Base		Credit		422.13	-			
29			Noncredit		(62.50)	-			
30	CAP ANALYSIS & VARIANCES								
31									
32					GROWTH RATE				
33	Growth Rate		3.29%		2.03%				
34	Deficit Factor		62.10%		54.20%				
35	New Rate		2.04%		1.10%				
36									
37					CREDIT FTES				
38	Credit CAP**		18,175.51		17,999.39		-	-	-
39	Line 25 above		17,819.41		18,241.54	-	-	-	-
40	Over/(Under)		(356.10)		242.15	-	-	-	-
41	% CHG Cap				1.35%				
42					NON-CREDIT FTES				
43	edit CAP**		1,544.53		1,603.76		-	-	-
44	Line 26 above		1,586.31		1,523.81				
45	Over/(Under)		41.78		(79.95)	-	-	-	-
46	% CHG Cap				-4.99%				

DEC 04 2007

PALOMAR COLLEGE
Learning for Success

2008-2009 BUDGET DEVELOPMENT TIMETABLE

January 2, 2008	Budget Development Forms are available in nVision. Directions for printing and completing are attached. Please note that Budget Development Forms for Fund 11 (Unrestricted General Fund and Designated) are due to Fiscal Services by March 20, 2008. Unrestricted, Designated, and Restricted forms must be completed by the appropriate director/chair/etc.
February 22, 2008	Submit your Budget Development Forms to your Vice Presidents for review and submittal to Planning Councils.
March 20, 2008	Final ratification and approval of departmental budget by all Planning Councils. Forward to Fiscal Services for input.
March 20-April 7, 2008	Unrestricted and Designated input by Fiscal Services into PeopleSoft Financials.
April 7, 2008	Fiscal Services finalizes Unrestricted and Designated budget input and will create summary budget reports by the end of the day.
April 14, 2008	Unrestricted and Designated Budget Development available to all interested parties for review on-line in PeopleSoft. Please review for any input errors or omissions.
April 15, 2008	Strategic Planning Council and the Budget Committee will begin budget review of Unrestricted budgets.
May 2, 2008	Restricted programs submit budgets to Fiscal Services —proposed budgets are acceptable. Attach grant letter, if appropriate.
May 5 – 16, 2008	Restricted input by Fiscal Services into PeopleSoft Financials.
May 6, 2008	SPC finalizes review and approval of Unrestricted Budgets.
June 4, 2008	Budget Development finalized for Tentative Budget and printed for Governing Board Approval.
June 10, 2008	Governing Board approves Tentative Budget.
July 18, 2008	All final Restricted Budgets to Fiscal Services
July 21 – Aug. 20, 2008	Final revisions to Adopted Budget input by Fiscal Services. Last date to enter Data into PeopleSoft is August 20, 2008.
Sept. 2 – 8, 2008	Proposed Adopted Budget available for Public Inspection.
Sept. 9, 2008	Presentation of Proposed Budget to Governing Board. Governing Board to hold Public Hearing on Proposed Budget.

Strategic Planning Council and Budget Committee Joint Meeting

April 15, 2008
2:00 p.m. RS-5

State and Local impacts on current year's budget

- Property tax over-reporting by two counties leads State to revise P1, resulting in minimum \$1.4 million cut in apportionment (revenue) to PCCD (3 months before year-end).
- Anticipated resolution of labor negotiations requires District to identify \$3.8 million for negotiated retro adjustments, which were not in FY2006-07 or FY2007-08 Adopted Budgets beyond COLA set-aside.
- Actions taken (pre-year-end closing) to address:
 - Review of Designated Projects to identify funds (handout)
 - Modified hiring freeze issued on March 19th
 - Expenditures limited to critical need items as of April 8th

4

Budget Presentation Agenda

- FY2007-08 Budget Discussion
 - Apportionment adjustment due to property tax error
 - Designated projects reduced or closed
- FY2008-09 Budget Development Discussion
 - Apportionment based upon reported FTES
 - Assumptions based upon State information to date
 - Fund 11 deficit projection if no actions taken
 - Fund 11 deficit projection with recommended actions
- Summary

2

FY2008-09 Budget

5

FY2007-08 Budget

3

State Information

- State information known as of release of Governor's Statewide Budget as of January 2008:
 - No COLA
 - Minimum of 10% reductions across the State
 - Growth caps reduced for CCs
- Budget Update from Erik Skinner dated April 2nd

6

FTES Reported

- Review of revised FY2007-08 P1 (handout) released mid-March by Chancellor's Office and impact on apportionment projection for FY2008-09:

Credit FTES
Non-Credit FTES
Enhanced Non-Credit FTES(CDCP)
Growth Revenue Cap for PCCD

7

Fund 11 Projected Budget Deficit (if no actions taken)

Revenue	\$ 97,621,960
Expenditures	<u>\$104,296,884</u>
Deficit for year ended June 30, 2009	(\$ 6,674,924)

10

Fund 11 Projected Revenue

• Apportionment	\$92,441,043
• Apprenticeship Program	\$ 1,363,402
• Part-Time Faculty	\$ 838,297
• Non-Resident Tuition	\$ 1,600,000
• Interest	\$ 800,000
• Contract Services (Follett)	\$ 400,000
• Miscellaneous	<u>\$ 179,218</u>

TOTAL \$97,621,960

8

Fund 11 Projected Ending Fund Balance (without designated – if no actions taken)

Beginning Fund Balance (Projected)	\$ 5,183,489
Deficit for year ended June 30, 2009	<u>(\$ 6,674,924)</u>
Ending Fund Balance (Projected)	(\$ 1,491,435)*

*Governing Board required 5% Reserve approximately \$5.0M

11

Fund 11 Projected Expenditures (if no actions taken)

• 1000 Academic Salaries	\$ 48,291,243
• 2000 Classified Salaries	\$ 23,874,492
• 3000 Benefits	\$ 21,494,011
• 4000 Supplies & Materials	\$ 818,053
• 5000 Other Operating Expenses	\$ 7,322,765
• 6000 Capital Outlay	\$ 802,379
• 7000 Other Outgoing	<u>\$ 1,693,941</u>
TOTAL	\$104,296,884

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Fixed Expenses

- Step Increases for all currently employed
- Statutory and Fringe Benefits
- Negotiated items (e.g., sabbaticals, stipends, paid holidays)
- Utilities
- Lease and rental agreements
- Licensing agreements for software and hardware
- Property and other non-employee insurance costs
- Annual audit and bank fees
- Apprenticeship Program

12

Recommended Actions

- Apply for State waiver for reduced budgeted costs of \$284,630
 - Scheduled Maintenance (\$213,477)
 - Instructional Equipment Match (\$71,153)
- 1000 Academic Salaries
 - Vacancy savings assumed of \$500,000
 - Scheduled sections limited to \$15.0 Million (1300 accounts)
 - Non-instructional hourly cut 15% (1400 accounts)
- 2000 Non-Academic Salaries
 - Vacancy savings assumed of \$250,000
 - 2300 & 2400 accounts cut 25% from FY2007-08 Budgets

13

Fund 11 Projected Budget Deficit (with recommendations)

Revenue	\$97,621,960
Expenditures	<u>\$99,452,123</u>
Deficit for year ended June 30, 2009	(\$ 1,830,163)

16

Recommended Actions (continued)

- 4000 Supplies & Materials
 - Accounts cut 25% from FY 2007-08 Budget
- 5000 Other Operating Expenses
 - Budgeted for fixed costs
 - Other accounts cut 25% from FY2007-08 Budget
- 6000 Capital Outlay
 - Accounts not included in the budget (with exception of Library budget which will be paid from non-restricted Lottery funds)
- No additional transfer to Fund 69

14

Fund 11 Projected Ending Fund Balance (without designated – with recommended actions)

Beginning Fund Balance (Projected)	\$ 5,183,489
Deficit for year ended June 30, 2009	(\$ 1,830,163)
Ending Fund Balance (Projected)	\$ 3,353,326*

*Governing Board required 5% Reserve approximately \$5.0M

17

Fund 11 Projected Expenditures (without designated - with recommendations)

• 1000 Academic Salaries	\$ 46,025,881
• 2000 Classified Salaries	\$ 23,042,278
• 3000 Benefits	\$ 21,239,011
• 4000 Supplies/Materials	\$ 613,688
• 5000 Other Operating Expenses	\$ 7,121,954
• 6000 Capital Outlay	\$ 0
• 7000 Other Outgoing	<u>\$ 1,409,311</u>
TOTAL	\$ 99,452,123

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Summary

- Tentative Budget approved by Governing Board on June 10th (as legislatively required)
- May revise adjustments made as appropriate with reinstatement of cuts to various expenditure accounts
- Continued modified hiring freeze
- Suggestions for addressing budget cuts: review discretionary budgets; e.g. publications; supplies, water delivery, travel budgets, food for meetings, printing, etc.

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	A	B	C	D	E	F	G	H	I	J
1	Designated Projects as of Adopted 2007-08 Budget							Ending Balance		
2	4/15/2008							Projection		
3	Project/Grant	Description			Balance	(Beginning Balance for FY07-08)	Contact		Close	Carryover
4	0611700	FY06-07 STATE APPORT 1X FUNDS			1,445,427.00	1,445,427.00	P/V/P	887,031.00		
5		Instruction							267.00	20,318.00
6		Finance & Admin							67,045.00	250,000.00
7		HR								104,884.00
8		Institutional							887,031.00	
9	0811207	Admin Overhead, Mandated Claims			1,396,990.00	1,396,990.00	P/V/P	1,305,860.00	1,200,000.00	105,860.00
10	0811214	FY04-05 FSTF ONE-TIME ALLOCATN			46,642.00	46,642.00	P/V/P	0.00		
11		Instruction							5,316.00	
12		Student Services							16,013.00	
13		Finance & Admin							8,671.00	2,806.00
14	0811217	FY04-05 75/25 DISTRIBUTION			250,676.00	250,676.00	P/V/P	198,892.00		
15		Governing Board							7,567.00	
16		President's Office							45,700.00	
17		Instruction							23,500.00	
18		Student Services							7,726.00	
19		Finance & Admin							118,247.00	
20		HR							15,967.00	
21		Faculty Senate							1,522.00	
22										
23	0811663	Vending, President's Office			39,353.00	-4,647.00	PRES	0.00		0.00
24					3,179,088.00	3,135,088.00		2,391,783.00	2,404,572.00	483,868.00
26										
27	0811203	FACILITIES WORK ORDERS			7,445.00	-1,367.00	VPFAS	0.00		-1,367.00
28	0811208	Follett/District			2,503.00	2,503.00	VPFAS	2,503.00	2,503.00	
29	0811230	BANKING SERVICES			55,876.00	5,876.00	VPFAS	55,893.00	46,483.00	
30	0811301	DONATIONS BUSINESS EDUCATION			1,508.00	1,508.00	VPFAS	0.00		1,508.00
31	0811430	MAIL SERVICES			42,367.00	27,367.00	VPFAS	0.00		0.00
32	0811432	COMET COPY			165,681.00	21,086.00	VPFAS	21,086.00		21,086.00
33	0811440	MALPRACTICE INSURANCE			9,216.00	9,216.00	VPFAS	0.00	3,216.00	
34	0811500	MFCU RENT/STU UNION FACILITY			14,506.00	14,506.00	VPFAS	14,506.00	19,576.00	
35	0811551	CREATIVE SERVICES			49,152.00	44,927.00	VPFAS	14,659.00		14,659.00
36	0811560	RECYCLE PROJECTS			11,962.00	11,962.00	VPFAS	5,888.00		5,888.00
37	0811570	RENTAL FACILITY ESCONDIDO			1,126.00	1,126.00	VPFAS	1,126.00		1,126.00
38	0811572	RENTAL FACILITY SAN MARCOS			63,859.00	62,859.00	VPFAS	62,406.00		62,406.00
39	0811630	TELEPHONE COMM ESCONDIDO			1,013.00	1,013.00	VPFAS	1,013.00	1,013.00	
40	0811631	TELEPHONE COMMISSION DIST			16,007.00	16,007.00	VPFAS	16,007.00	16,007.00	
41	0811665	VENDING/DISTRICT			83,664.00	77,664.00	VPFAS	68,664.00	45,000.00	23,664.00
42	0811670	WAREHOUSE STORES SUPPLY			5.00	5.00	VPFAS	5.00	5.00	
43	0811672	Information Systems Abatement			13,474.00	13,474.00	VPFAS	0.00	7,993.00	
44	0811673	VEHICLE ABATEMENT			59,323.00	59,323.00	VPFAS	59,323.00		59,323.00
45	0811690	HVAC LOAD STUDY			16,019.00	16,019.00	VPFAS	16,019.00	16,019.00	
46	0811800	1X CAP IMPRVMT STU UNION SUBWY			65,000.00	65,000.00	VPFAS	0.00		65,000.00
47	0811801	1X CAP IMPRVMT KTCN EQP ARMK			55,000.00	55,000.00	VPFAS	0.00	2,031.00	
48	0811802	1X CLIENT ADVANTGE RFP COPIERS			17,135.00	17,135.00	VPFAS	0.00		1,235.00
49					751,841.00	522,209.00		339,098.00	159,846.00	254,528.00

	A	B	C	D	E	F	G	H	I	J
51										
52	0811218	CAS/AA PROFESSIONAL DEVELOPMT			49,425.00	24,425.00	VPHR	24,425.00	47,613.00	0.00
54										
55	0611019	LOTTERY (PROP 20)			430,000.00	0.00	VPI	131,955.00		131,955.00
56	0811045	FOUNDATION BLOCK GRANT			1,457.00	1,457.00	VPI	0.00	1,119.00	
57	0811212	CO-CURRICULAR ACTIVITIES			43,923.00	8,923.00	VPI	8,866.00		8,866.00
58	0811213	STAFF ACTIVITIES			245.00	245.00	VPI	245.00		245.00
59	0811250	BULLETIN BOARD ESCONDIDO			163.00	163.00	VPI	163.00		163.00
60	0811260	CATALOG SALES			7,794.00	794.00	VPI	0.00		0.00
61	0811270	COURSE FEE BOWLING LANES			1,659.00	-1,041.00	VPI	0.00		0.00
62	0811272	COURSE FEE PUB SAFETY ADMN JUST			21,272.00	-8,728.00	VPI	6,272.00		6,272.00
63	0811273	COURSE FEE PUBLIC SAFETY FIRE			18,887.00	-16,113.00	VPI	3,887.00		3,887.00
64	0811340	FIELD COURSE BELIZE			41,299.00	1,299.00	VPI	0.00		0.00
65	0811341	FIELD COURSE SEA OF CORTEZ			-	-5,105.00	VPI	0.00	-5,105.00	
66	0811342	FIELD COURSE TETON/YELLOW			13,776.00	8,276.00	VPI	0.00		0.00
67	0811344	FIELD COURSE CATALINA			385.00	385.00	VPI	385.00		385.00
68	0811345	FIELD COURSE OCEANOGRAPHY			565.00	-35.00	VPI	0.00		0.00
69	0811350	FIELD TRIP EARTH SCIENCES			12,785.00	2,285.00	VPI	0.00		0.00
70	0811351	FIELD TRIP INTERIOR DESIGN			271.00	171.00	VPI	171.00		171.00
71	0811352	FIELD TRIP LIFE SCIENCES			2,316.00	2,316.00	VPI	0.00	2,336.00	
72	0811353	FIELD TRIP DRAFTING			966.00	266.00	VPI	266.00		266.00
73	0811420	LIBRARY COPIER			13,003.00	10,703.00	VPI	10,703.00		10,703.00
74	0811439	Material Fee Dental Assisting			1,094.00	394.00	VPI	0.00		0.00
75	0811450	MATERIAL FEE ACCOUNTING			392.00	392.00	VPI	392.00		392.00
76	0811451	MATERIAL FEE ASL			6.00	6.00	VPI	6.00		6.00
77	0811453	MATERIAL FEE BIOLOGY			481.00	-19.00	VPI	0.00	-19.00	
78	0811454	MATERIAL FEE BUSINESS ED			1,831.00	1,490.00	VPI	1,490.00		1,490.00
79	0811457	MAT FEE COMMUNICATIONS - RTV			9,846.00	9,846.00	VPI	9,846.00		9,846.00
80	0811459	MATERIAL FEE COMP SCI INFO SYS			551.00	551.00	VPI	0.00		551.00
81	0811461	MATERIAL FEE DIESEL TECH			72.00	72.00	VPI	72.00		72.00
82	0811462	MATERIAL FEE DRAFTING			2,460.00	-240.00	VPI	0.00		0.00
83	0811463	MATERIAL FEE EDUCATIONAL TV			582.00	577.00	VPI	577.00		582.00
84	0811464	MATERIAL FEE ELECTRONICS			2,206.00	2,206.00	VPI	0.00		886.00
85	0811465	MATERIAL FEE ENGLISH			4.00	4.00	VPI	4.00		4.00
86	0811466	MATERIAL FEE ESL			1.00	1.00	VPI	1.00		1.00
87	0811467	MATERIAL FEE FASHION			4,130.00	1,230.00	VPI	1,230.00		1,230.00
88	0811472	MATERIAL FEE MICROBIOLOGY			3.00	3.00	VPI	3.00		3.00
89	0811473	MATERIAL FEE NURSING			5,591.00	841.00	VPI	841.00		841.00
90	0811474	MATERIAL FEE PARALEGAL			39.00	39.00	VPI	39.00		39.00
91	0811477	MATERIAL FEE SECRETARIAL			-	-163.00	VPI	0.00		0.00
92	0811479	MATERIAL FEE TUTORING			23.00	23.00	VPI	23.00		23.00
93	0811480	MATERIAL FEE WELDING			101.00	101.00	VPI	101.00		101.00
94	0811481	MATERIAL FEE WOODWORKING			32.00	32.00	VPI	32.00		32.00
95	0811482	MATERIAL FEE ZOOLOGY			2,760.00	2,660.00	VPI	0.00		155.00
96	0811483	MATERIAL FEE ART			51,764.00	21,764.00	VPI	9,495.00		9,495.00
97	0811484	INSTRUCTIONAL MAT READING LAB			5,587.00	587.00	VPI	587.00		587.00
98	0811486	FAMILY AND CONSUMER SCIENCE			1,673.00	1,073.00	VPI	1,073.00		1,073.00
99	0811488	COMMUNITY SVCS ABATE GRAPHICS			4.00	4.00	VPI	4.00		4.00
100	0811490	Pay for Print-Academic Comput			16,375.00	-1,625.00	VPI	0.00		0.00

	A	B	C	D	E	F	G	H	I	J
101	0811491	Pay for Print-English Dept			57.00	57.00	VPI	57.00	57.00	
102	0811492	Pay for Print-CSIS			3,638.00	3,638.00	VPI	3,638.00	3,638.00	
103	0811493	Pay for Print-Business Educat			922.00	922.00	VPI	922.00	922.00	
104	0811494	Pay for Print-Escondido Center			3,628.00	3,628.00	VPI	3,628.00		3,628.00
105	0811496	Pay for Print-Graphics			9,327.00	8,327.00	VPI	8,327.00		8,327.00
106	0811497	Pay for Print ESL			627.00	627.00	VPI	627.00		627.00
107	0811498	COMMUNITY SVCS ABATE T+I			20,007.00	20,007.00	VPI	20,007.00	20,007.00	
108	0811499	COMMUNITY SERVICES ABATE ES-9			577.00	467.00	VPI	177.00	67.00	
109	0811502	Pay for Print Math			4.00	4.00	VPI	4.00	4.00	
110	0811503	COMMUNITY SVCS ABATE ESL A-19			820.00	820.00	VPI	820.00	820.00	
111	0811505	MATERIAL FEES DENTAL ASSISTING			206.00	0.00	VPI	0.00		0.00
112	0811540	PLANETARIUM			19,591.00	19,543.00	VPI	19,591.00		19,591.00
113	0811550	PRODUCTION, ED TELEVISION			84,717.00	70,717.00	VPI	63,601.00		63,601.00
114	0811554	Signage and AV Sales			343.00	343.00	VPI	0.00		0.00
115	0811555	Telescope/Ad Sales			40,986.00	5,524.00	VPI	5,524.00		5,524.00
116	0811556	RTV Video Production			501.00	501.00	VPI	501.00		501.00
117	0811571	RENTAL FACILITY THEATRE			730.00	730.00	VPI	730.00		730.00
118	0811580	REPAY/REPLACE LIBRARY BOOKS			5,886.00	4,186.00	VPI	1,386.00		1,386.00
119	0811590	SALE AUDIO/VISUAL PRODUCTS			2,202.00	2,202.00	VPI	2,202.00	2,202.00	
120	0811591	SALE OF EQUIPMENT, PIANO			5,039.00	5,039.00	VPI	0.00		0.00
121	0811595	ES NAGT-FWS CONFERENCE			10,000.00	0.00	VPI	0.00		0.00
122	0811641	TESTING FEE MICROBIOLOGY NURSE			2,966.00	466.00	VPI	466.00		466.00
123	0811642	TESTING FEE NURSING			1.00	1.00	VPI	1.00	1.00	
124	0811643	Testing Fees Business Education			1,293.00	793.00	VPI	793.00		793.00
125	0811644	Testing Fees/MOVS			1,059.00	659.00	VPI	659.00		659.00
126	0811680	WELDING CERTF&SCRAP SALE			120.00	120.00	VPI	120.00	120.00	
127	0811710	SDICCCA			1.00	1.00	VPI	1.00	1.00	
128					933,622.00	197,432.00		322,511.00	28,761.00	293,568.00
130										
131	0811020	PARKING PENAL TIES			320,687.00	88,676.00	VPSS	88,676.00	50,000.00	33,676.00
132	0811050	STU HLTH SVCS PHYSICAL EXAM			168,816.00	138,816.00	VPSS	144,066.00	50,000.00	94,066.00
133	0811370	FUTURE TEACHERS CORPS			27.00	27.00	VPSS	27.00	27.00	
134	0811380	GATE RECEIPTS ATHLETICS			20,997.00	10,997.00	VPSS	3,997.00		3,997.00
135	0811400	INTERNATIONAL EDUCATION			13,543.00	663.00	VPSS	663.00		663.00
136	0811410	INTERNATIONAL STUDENT			47,706.00	47,706.00	VPSS	47,706.00	20,000.00	27,706.00
137	0811456	MATERIAL FEE CAREER CENTR			10,000.00	-1,449.00	VPSS	0.00		0.00
138	0811460	MATERIAL FEE COUNSELING			6,083.00	6,083.00	VPSS	6,083.00		6,083.00
139	0811495	Pay for Print-Career Center			770.00	770.00	VPSS	770.00	770.00	
140	0811520	PALOMAR IDENTIFICATION CARD			120,821.00	11,390.00	VPSS	11,390.00		11,390.00
141	0811553	PRODUCTION/COUNSELING MULIMED			5,148.00	5,148.00	VPSS	5,148.00		5,148.00
142	0811600	STU HLTH SVCS COMM RELATIONS			4,860.00	4,860.00	VPSS	4,010.00	2,000.00	2,010.00
143	0811601	STU HLTH SVCS EMPLOYEE CLINIC			30,549.00	21,549.00	VPSS	0.00	10,000.00	0.00
144	0811620	SUMMER SWIM PROGRAM			2.00	2.00	VPSS	2.00	2.00	
145	0811650	TRANSCRIPTS 2/3			171,060.00	79,158.00	VPSS	79,411.00	25,000.00	54,411.00
146	0811660	Vending, Student Affairs			43,568.00	34,568.00	VPSS	20,568.00	15,000.00	5,568.00
147					964,637.00	448,964.00		412,517.00	172,799.00	244,718.00
149										
150	Total				5,878,613.00	4,328,118.00		3,490,334.00	2,813,591.00	1,276,682.00

	B	C	D	E	F	G
2						
3						
4						
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: INSTRUCTION	Instruction			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVI
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11						
12				FY07-08	FY07-08	FY08-09
13	Account	Description		Budget	Expended/Received Year to Date	Budget
14	111000	INSTRUCTIONAL SAL, CONTRACT		-	13,839,304.88	-
15	111010	INSTRUCTIONAL SALARY, CONTRACT		20,173,467.00	-	21,576,813.00
16		11's Instr Salaries - Contract		20,173,467.00	13,839,304.88	21,576,813.00
17	121000	ED ADMINISTRATOR, CONTRACT		-	113,107.59	-
18	121010	ED ADMINISTRATOR, CONTRACT		150,811.00	-	161,743.00
19	123100	DEAN, ACADEMIC CONTRACT		-	519,291.23	-
20	123110	DEAN, ACADEMIC CONTRACT		658,028.00	-	701,272.00
21	123200	DEPARTMENT CHAIR, CONTRACT		-	948,251.05	-
22	123210	DEPARTMENT CHAIR, CONTRACT		1,310,925.00	-	1,504,036.00
23	123400	DIRECTR/COORDINAT,ACA CONT		-	666,046.14	-
24	123410	DIRECTOR-COORDINATOR, ACA CONT		894,358.00	-	294,323.00
25	123500	PALOMAR FACULTY FEDERATION		-	94,844.39	-
26	123510	PALOMAR FACULTY FEDERATION		133,156.00	-	162,657.00
27	123610	DIRECTOR/COORDINATOR, AA CONT		-	-	574,135.00
28	123710	DIRECTOR/COORDINATOR, CAST		-	-	35,391.00
29	125000	LIBRARIANS, CONTRACT		-	237,811.26	-
30	125010	LIBRARIANS, CONTRACT		377,025.00	-	527,009.00
31	126000	NONINST ACA CONTRCT, OTHER		-	26,098.56	-
32	126010	NONINST ACA CONTRCT,OTHER		39,148.00	-	41,733.00
33		12's Non-Instr Salaries - Contract		3,563,451.00	2,605,450.22	4,002,299.00
34	130010	Instr Salaries - Other		15,299,542.00	-	16,469,649.00
35	131100	ASSIGN TIME HRLY REPLACMT		-	391,036.04	-
36	133100	INSTRUCTIONL ACADEMIC,HRLY		-	7,031,766.48	-
37	133200	INST ACA HOURLY SUBSTITUTE		-	64,936.27	-
38	133300	INSTR ACADEMIC, HRLY SUMMR		-	1,794,648.04	-
39	135300	OVERLOAD,CONTRACT INSTRUC		-	1,314,882.60	-
40	135600	OVERLOAD,SUBSTITUTE HRLY		-	22,849.66	-
41	135700	OVERLOAD,SUMMER ACA HRLY		-	943,677.55	-
42	136100	REPLACE ACA INSTR CONTRACT		-	12,068.69	-
43	136200	REPLACE SABBATICL,ACAHRLY		-	153,543.23	-
44	136400	LOADBANK REPL, ADJUNCT		-	51,987.46	-
45	137200	SERVICE PROVIDER ACA INSTR		-	8,161.72	-
46	138100	STIPEND, CONTRACT INSTRUCT		-	8,682.22	-
47	138200	STIPEND, HOURLY ACADEMIC		-	852.79	-
48		13's Instr Salaries - Other		15,299,542.00	11,799,092.75	16,469,649.00
49	140010	Non-Instr Salaries - Other		416,924.00	-	376,291.00
50	141100	COUNSELOR, HOURLY		-	959.55	-
51	142100	EDUCATIONL ADMINSTRTR HRLY		-	1,103.87	-
52	143100	LIBRARIANS, HOURLY		-	226,233.18	-
53	144100	NON-INSTRUCT ACADEMIC,HRLY		-	75,902.77	-
54	145100	OVERLOAD,SUMMER NON-INST		-	6,724.65	-
55	148000	NONINSTR ACA HOURLY, OTHER		-	64,131.14	-
56		14's Non-Instr Salaries - Other		416,924.00	375,055.16	376,291.00
57		Academic Salaries Subtotal		39,453,384.00	28,618,903.01	42,425,052.00
58						
59	211010	EXCUTIVE ADMIN SUPPORT, CAST		-	-	76,792.00
60	212100	SUPERVISOR, CAST		-	555,796.33	-
61	212110	SUPERVISOR, CAST		827,769.00	-	373,117.00
62	212200	CLASSIFIED REGULAR SALARY		-	3,881,152.99	-
63	212210	CLASSIFIED REGULAR SALARY		5,616,332.00	-	5,619,907.00
64	212610	NON-INSTRUCTNL ADMINISTRATORS		-	-	443,517.00
65		21's Non-Instr Salaries - Reg		6,444,101.00	4,436,949.32	6,513,333.00
66	221000	INSTAIDE CONTRCT,DIRECTINST		-	726,855.17	-
67	221010	INST AIDE CONTRACT,DIRECT INST		1,043,069.00	-	1,086,941.00
68	222000	INSTAIDE CONTRCT,NOT DIRECT		-	325,936.94	-
69	222010	INST AIDE CONTRACT, NOT DIRECT		462,815.00	-	485,410.00
70		22's Instr Aides - Reg		1,505,884.00	1,052,792.11	1,572,351.00
71	230010	Non Academic Salaries - Other		858,976.00	-	632,735.00
72	231100	HOURLY CLASSIFIED, TEMP		-	125,141.04	-

	B	C	E	F	G
2					
3					
4					
5					
6	Project Grant :0000000	UNRESTRICTED			Run Apr 15, 2008
7	Deptid: INSTRUCTION	Instruction		Report Request:	BYTFNDPG
8	Program Code: #N/A	#N/A		Layout:	BUDGET COMPARE
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		Scope Name:	MGDIVI
10	Class: #N/A	#N/A			
11					
12			FY07-08	FY07-08	FY08-09
13	Account	Description	Budget	Expended/Received Year to Date	Budget
73	231300	HOURLY TUTORS	-	37,586.80	-
74	232100	OVERTIME CLASSIFIED SALARIED	-	5,651.99	-
75	233100	REPLACE CLASSIFIED SALARYD	-	6,246.26	-
76	234100	SERVICE PROVIDER CLASSIFIED	-	29,244.98	-
77	234200	SERVICE PROVIDER COMM ED	-	50.00	-
78	235100	STUDENT EMPLOYEE	-	267,360.10	-
79	235200	STUDENT TUTORS	-	36,057.98	-
80		23's Non-Academic Salaries - Other	858,976.00	507,339.15	632,735.00
81	240010	Instr Aides - Other	495,033.00	-	367,066.00
82	241100	HRLY INSTR AIDE,DIRECT INSTR	-	205,936.93	-
83	242100	HRLY INSTAIDE,NOT DIRECTINST	-	12,854.63	-
84	245100	Student Instr Aide, Direct	-	61,314.42	-
85		24's Instr Aides - Other	495,033.00	280,105.98	367,066.00
86		Non Acad Salaries Subtotal	9,303,994.00	6,277,186.56	9,085,485.00
87					
88	310010	STRS	2,805,020.00	-	3,036,130.00
89	311101	STRS ACADEMIC INSTRUCTORS	-	1,942,426.51	-
90	311201	STRS EDUCATIONAL ADMIN/SUP	-	200,810.82	-
91	311301	STRS OTHERACA NONINSTRUCT	-	24,779.32	-
92	312102	STRS CLASSIFIED	-	61.05	-
93	312202	STRS CLASSIFIED ADMIN/SUPR	-	2,688.39	-
94	312302	STRS INSTR AIDE DIRECT INSTR	-	323.04	-
95	312402	STRS INST AIDE NOTDIRECT INST	-	2,477.53	-
96		31's STRS	2,805,020.00	2,173,566.66	3,036,130.00
97	320010	PERS	760,611.00	-	759,625.00
98	321101	PERS ACADEMIC INSTRUCTORS	-	13,833.44	-
99	321201	PERS EDUCATIONAL ADMIN/SUP	-	30,691.26	-
100	321301	PERS OTHERACA NONINSTRUCT	-	991.35	-
101	322102	PERS CLASSIFIED	-	352,712.49	-
102	322202	PERS CLASSIFIED ADMIN/SUPR	-	48,690.08	-
103	322302	PERS INSTR AIDE DIRECT INSTR	-	59,395.98	-
104	322402	PERS INST AIDE NOTDIRECT INS	-	24,064.02	-
105		32's PERS	760,611.00	530,378.62	759,625.00
106	330010	FICA & Medicare (OASDI)	1,249,668.00	-	1,303,869.00
107	331101	FICA ACADEMIC INSTRUCTORS	-	38,607.87	-
108	331201	FICA EDUCATIONAL ADMIN/SUP	-	17,735.49	-
109	331301	FICA OTHERACA NONINSTRUCT	-	499.96	-
110	332102	FICA CLASSIFIED	-	236,301.04	-
111	332202	FICA CLASSIFIED ADMIN/SUPR	-	31,940.98	-
112	332302	FICA INSTR AIDE DIRECT INSTR	-	46,592.02	-
113	332402	FICA INSTR AIDE NOTDIRECT INS	-	16,010.08	-
114	335101	MEDCA ACADEM INSTRUCTORS	-	305,413.12	-
115	335201	MEDCA EDUCATNL ADMIN/SUPV	-	24,598.82	-
116	335301	MEDCA OTH ACA NONINSTRUCT	-	5,109.44	-
117	336102	MEDCA CLASSIFIED	-	59,647.10	-
118	336202	MEDCA CLASSIFIED ADMIN/SUP	-	8,041.53	-
119	336302	MEDCA INST AIDE DIRECT INSTR	-	13,587.05	-
120	336402	MEDCA INST AIDE NOTDIRCT INS	-	4,897.75	-
121		33's FICA & Medicare (OASDI)	1,249,668.00	808,982.25	1,303,869.00
122	340010	Health & Welfare	7,296,762.00	-	7,415,065.00
123	340101	MEDIC ACADEMIC INSTRUCTORS	-	1,616,196.45	-
124	340120	MEDIC ACADEMIC ADJUNCT	-	28,641.83	-
125	340125	MEDIC NON-ACADEMIC ADJUNCT	-	594.51	-
126	340151	MEDIC EDUCATIONL ADMIN/SUP	-	255,409.57	-
127	340252	MEDICAL CLASSIFIED	-	715,432.54	-
128	340302	MEDIC CLASSIFIED ADMIN/SUPR	-	75,429.30	-
129	340352	MEDIC INSTR AIDE DIRECT INST	-	129,242.88	-
130	340402	MEDIC INSTAIDE NOTDIRECTINST	-	59,195.62	-
131	341101	DENT ACADEMIC INSTRUCTORS	-	151,367.52	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		INSTRUCTION DIVISION				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: INSTRUCTION	Instruction			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVI
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
132	341151	DENT EDUCATIONAL ADMIN/SUP		-	25,496.51	-
133	341252	DENTAL CLASSIFIED		-	68,864.62	-
134	341302	DENT CLASSIFIED ADMIN/SUPR		-	7,754.31	-
135	341352	DENT INSTR AIDE DIRECT INSTR		-	12,438.21	-
136	341402	DENT INSTAIDE NOT DIRECTINST		-	5,755.95	-
137	342101	VISION ACADEMIC INSTRUCTOR		-	38,537.43	-
138	342151	VISION EDUCATIONL ADMIN/SUP		-	6,202.49	-
139	342252	VISION CLASSIFIED		-	18,265.91	-
140	342302	VISION CLASSIFIED ADMIN/SUP		-	1,925.10	-
141	342352	VISION INSTR AIDE DIRECT INST		-	3,325.27	-
142	342402	VISION INSTAIDE NOT DIRECTINS		-	1,530.41	-
143	343101	LIFE ACADEMIC INSTRUCTORS		-	18,110.20	-
144	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	2,892.70	-
145	343252	LIFE CLASSIFIED		-	8,542.12	-
146	343302	LIFE CLASSIFIED ADMIN/SUPR		-	907.20	-
147	343352	LIFE INSTR AIDE DIRECT INSTR		-	1,561.90	-
148	343402	LIFE INST AIDE NOT DIRECT INS		-	706.03	-
149	344101	LTD ACADEMIC INSTRUCTORS		-	53,153.29	-
150	344151	LTD EDUCATIONAL ADMIN/SUPR		-	9,571.26	-
151	344252	LTD (DISABILITY) CLASSIFIED		-	14,066.65	-
152	344302	LTD CLASSIFIED ADMIN/SUPR		-	2,146.96	-
153	344352	LTD INSTR AIDE DIRECT INSTR		-	2,465.28	-
154	344402	LTD INST AIDE NOT DIRECT INST		-	1,000.84	-
155	345101	LTC ACADEMIC INSTRUCTORS		-	6,334.10	-
156	345151	LTC EDUCATIONAL ADMIN/SUPR		-	1,014.88	-
157	345252	LONG TERM CARE CLASSIFIED		-	2,989.03	-
158	345302	LTC CLASSIFIED ADMIN/SUPR		-	315.00	-
159	345352	LTC INSTR AIDE DIRECT INSTR		-	544.17	-
160	345402	LTC INST AIDE NOT DIRECT INST		-	250.42	-
161	348010	FUTURE RETIREE HEALTH-ACA		-	895,349.74	-
162	348020	FUTURE RETIREE HEALTH-NONACA		-	414,509.32	-
163	34's	Health & Welfare		7,296,762.00	4,658,037.52	7,415,065.00
164	350010	State Unempl Insurance		55,480.00	-	58,435.00
165	351101	UNEMP ACADEMIC INSTRUCTOR		-	28,363.62	-
166	351201	UNEMP EDUCATIONL ADMN/SUP		-	2,990.79	-
167	351301	UNEMP OTH ACA NONINSTRUCT		-	339.54	-
168	352102	UNEMPLOYMENT CLASSIFIED		-	4,619.80	-
169	352202	UNEMP CLASSIFIED ADMN/SUP		-	639.41	-
170	352302	UNEMP INSTR AIDE DIRECT INST		-	1,066.16	-
171	352402	UNEMP INST AIDE NOTDIRCT INS		-	382.45	-
172	353102	UNEMP STUDENT		-	36.51	-
173	35's	State Unempl Insurance		55,480.00	38,438.28	58,435.00
174	360010	Workers' Comp		728,086.00	-	762,586.00
175	361101	WC ACADEMIC INSTRUCTORS		-	383,171.14	-
176	361201	WC EDUCATIONAL ADMIN/SUPR		-	38,856.38	-
177	361301	WC OTHER ACA NON INSTRUCT		-	5,604.13	-
178	362102	WC CLASSIFIED		-	62,010.30	-
179	362202	WC CLASSIFIED ADMIN/SUPERV		-	8,361.72	-
180	362302	WC INSTR AIDE DIRECT INSTR		-	14,054.26	-
181	362402	WC INSTR AIDE NOTDIRECT INST		-	5,078.65	-
182	363102	WC STUDENT		-	5,441.70	-
183	36's	Workers' Comp		728,086.00	522,578.28	762,586.00
184	370010	APPLE		134,372.00	-	124,633.00
185	371101	APPLE ACADEMIC INSTRUCTOR		-	63,715.73	-
186	371301	APPLE OTH ACA NONINSTRUCT		-	1,599.39	-
187	372102	APPLE CLASSIFIED		-	6,651.68	-
188	372302	APPLE INST AIDE DIRECT INSTR		-	4,528.10	-
189	372402	APPLE INS AIDE NOTDIRECT INS		-	1,161.92	-
190	37's	APPLE		134,372.00	77,656.82	124,633.00

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		INSTRUCTION DIVISION				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: INSTRUCTION	Instruction			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVI
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
191	39's	Other Benefits		-	-	-
192		Employee Benefits Subtotal		13,029,999.00	8,809,638.43	13,460,343.00
193						
194	400010	Supplies & Materials		443,294.00	-	262,768.00
195	411000	SOFTWARE LESS THAN \$5,000.		-	28,520.26	-
196	421000	BOOKS,MAGAZINES,PERIODCLS		-	428.86	-
197	422000	SUBSCRIPTIONS, PERIODICALS		-	2,094.73	-
198	431000	SUPPLIES&MATERIAL,INSTRUCT		-	83,601.12	-
199	431100	SUPPLIES, INSTRUCTIONL FOOD		-	431.00	-
200	441000	SUPPLIES&MATERIAL NONINSTR		-	96,475.29	-
201	441100	SUPPLIES, INSTITUTIONAL		-	5,308.27	-
202	442000	COST OF FOOD, FOOD SERVICE		-	77.99	-
203	445000	SALES AND USE TAX		-	585.21	-
204	446000	SHIPPING/HANDLING CHARGES		-	100.00	-
205		Supplies & Materials Subtotal		443,294.00	217,622.73	262,768.00
206						
207	500010	Other Oper Exp		2,498,697.00	-	2,307,350.00
208	515100	INTERNET ACCESS		-	174.40	-
209	515300	SOFTWARE LICENSING FEES		-	11,060.59	-
210	525100	MEMBERSHIP, DISTRICT		-	3,619.00	-
211	525200	MEMBERSHIP, EMPLOYEE		-	6,918.12	-
212	545100	ADVERTISEMENTS REQ BY LAW		-	1,348.22	-
213	551200	CLASSROOM SPEAKERS		-	845.00	-
214	551300	INDEPENDENT CONTRACTOR		-	37,705.04	-
215	551900	OTH PERSONAL&CONSULT SVC		-	681,367.08	-
216	555100	POSTAGE		-	44,702.82	-
217	560900	DISTRICT VEHICLE USE		-	160.50	-
218	561000	RENT & LEASE, EQUIPMENT		-	4,046.57	-
219	562000	RENTS & LEASES, LAND/BLDGS		-	258,111.45	-
220	563000	RENTAL OF TRANSPORTATION		-	1,537.00	-
221	564000	RENTAL OF FILMS		-	8,605.07	-
222	565100	MAINTENANCE AGREEMT,EQUIP		-	55,248.44	-
223	565200	MAINTENANCE AGREE,SOFTWARE		-	7,153.26	-
224	565300	REPAIR&MAINT NONINST EQUIP		-	1,126.04	-
225	565400	REPAIR&MAINT INSTR EQUIPMT		-	13,744.40	-
226	565500	REPAIRS&MAINTENANCE BLDGS		-	12,514.12	-
227	575100	TRAVEL, ACADEMIC ADMIN		-	14,555.73	-
228	575120	TRAVEL,ACADEMIC EMPLOYEE		-	20,558.67	-
229	575200	TRAVEL,CLASSIFIED ADMINISTR		-	2,041.96	-
230	575210	TRAVEL,CLASSIFIED EMPLOYEE		-	9,441.08	-
231	575310	TRAVEL WITH STUDENT		-	6,432.14	-
232	575500	ATHLETIC ENTRY FEES		-	295.00	-
233	575600	ORIENTATION EXPENSES		-	77.34	-
234	575700	STAFF DEVELOPMNT AT PALOMR		-	3,259.51	-
235	575800	FOOD FOR MEETINGS		-	5,945.22	-
236	580150	FUEL, GAS		-	43.22	-
237	580250	JANITORIAL SERVICES		-	1,672.40	-
238	580300	LAUNDRY/DRY CLEANING		-	948.75	-
239	580450	TELEPHONE		-	3,902.14	-
240	580500	TELEPHONE CONNECTIONS		-	950.78	-
241	580650	WATER		-	10,621.91	-
242	585100	ADMINISTRATIVE EXPENSE		-	42,533.12	-
243	585150	ADVERTISE NOT REQ BY LAW		-	15,107.24	-
244	585610	TRAN COSTS		-	341.00	-
245	585750	PRINTING		-	136,556.90	-
246	585800	PROPERTY TAX EXPENSE		-	107.40	-
247	585900	ROYALTY EXPENSE		-	668.86	-
248	585910	LICENSING FEE		-	37,341.84	-
249		Other Oper Exp Subtotal		2,498,697.00	1,463,389.33	2,307,350.00

	B	C	D	E	F	G
2				Palomar College		
3				FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08		
4				INSTRUCTION DIVISION		
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: INSTRUCTION	Instruction			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVI
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
250						
251		Indirect Costs Subtotal		-	-	-
252						
253	600010	Capital Outlay		430,259.00	-	-
254	631000	LIBRARY BOOKS		-	49,711.29	-
255	632000	LIBRARY MAGAZINE&PERIODICL		-	34,672.48	-
256	633000	LIBRARY NONPRINT MEDIA		-	32,211.92	-
257	644100	EQUIP INSTR ADDTL \$500 - \$4999		-	77,892.36	-
258	644200	EQUIP INSTR REPL \$500 - \$4999		-	1,181.38	-
259	644300	EQUIPMENT INSTRUCTIONL >\$4,999		-	6,220.49	-
260	644400	EQUIP NONINS ADDL \$500 - \$4999		-	48,905.12	-
261	644600	EQUIPMENT NONINSTRUCTL >\$4,999		-	11,785.45	-
262	644700	EQUIP TECHNOLOGY INSTR >\$4,999		-	4,572.13	-
263	644950	SOFTWARE NONINSTRNL >\$4,999.		-	7,096.97	-
264		Capital Outlay Subtotal		430,259.00	274,249.59	-
265						
266	799010	CONTINGENCY HOLDING ACCOUNT		60,000.00	-	60,000.00
267		Other Outgoing Subtotal		60,000.00	-	60,000.00
268						
269	Expense Grand Total			65,219,627.00	45,660,989.65	67,600,998.00
270						
271	81's	Federal Revenues Subtotal		-	-	-
272						
273	86's	State Revenues Subtotal		-	-	-
274						
275	88's	Local Revenues Subtotal		-	-	-
276						
277	89's	Other Sources Subtotal		-	-	-
278						
279	Revenue Grand Total			-	-	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		STUDENT SERVICES DIVISION				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: STUDENT SVCS	Student Services			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVSS
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
14	111000	INSTRUCTIONAL SAL, CONTRACT		-	319,556.19	-
15	111010	INSTRUCTIONAL SALARY, CONTRACT		471,015.00	-	506,947.00
16		11's Instr Salaries - Contract		471,015.00	319,556.19	506,947.00
17	121000	ED ADMINISTRATOR, CONTRACT		-	127,464.12	-
18	121010	ED ADMINISTRATOR, CONTRACT		169,953.00	-	182,256.00
19	122100	COUNSELORS, CONTRACT		-	1,286,898.49	-
20	122110	COUNSELORS, CONTRACT		1,778,272.00	-	1,856,034.00
21	123100	DEAN, ACADEMIC CONTRACT		-	100,443.06	-
22	123110	DEAN, ACADEMIC CONTRACT		133,925.00	-	143,627.00
23	123200	DEPARTMENT CHAIR, CONTRACT		-	42,951.76	-
24	123210	DEPARTMENT CHAIR, CONTRACT		64,155.00	-	68,550.00
25	123400	DIRECTR/COORDINAT,ACA CONT		-	472,022.61	-
26	123410	DIRECTOR-COORDINATOR, ACA CONT		608,742.00	-	55,525.00
27	123610	DIRECTOR/COORDINATOR, AA CONT		-	-	637,936.00
28		12's Non-Instr Salaries - Contract		2,755,047.00	2,029,780.04	2,943,928.00
29	130010	Instr Salaries - Other		403,873.00	-	527,078.00
30	133100	INSTRUCTIONL ACADEMIC, HRLY		-	116,151.22	-
31	133300	INSTR ACADEMIC, HRLY SUMMR		-	20,042.12	-
32	135300	OVERLOAD, CONTRACT INSTRUC		-	5,545.63	-
33	135700	OVERLOAD, SUMMER ACA HRLY		-	13,479.70	-
34	136300	REPLACE SABBTICL, ACA CONTR		-	2,289.74	-
35	138200	STIPEND, HOURLY ACADEMIC		-	4,554.04	-
36		13's Instr Salaries - Other		403,873.00	162,062.45	527,078.00
37	140010	Non-Instr Salaries - Other		829,704.00	-	748,844.00
38	141100	COUNSELOR, HOURLY		-	116,756.61	-
39	144100	NON-INSTRUCT ACADEMIC, HRLY		-	220,990.74	-
40	145100	OVERLOAD, SUMMER NON-INST		-	23,289.68	-
41	146600	REPLC COUNSLR SUMMR HRLY		-	84,637.81	-
42	147100	SERVIC PROVIDR NONINST ACA		-	1,250.00	-
43		14's Non-Instr Salaries - Other		829,704.00	446,924.84	748,844.00
44		Academic Salaries Subtotal		4,459,639.00	2,958,323.52	4,726,797.00
45						
46	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	74,116.20	-
47	211010	EXCUTIVE ADMIN SUPPORT, CAST		76,763.00	-	82,332.00
48	212100	SUPERVISOR, CAST		-	288,020.95	-
49	212110	SUPERVISOR, CAST		339,890.00	-	285,584.00
50	212200	CLASSIFIED REGULAR SALARY		-	2,253,803.96	-
51	212210	CLASSIFIED REGULAR SALARY		3,309,852.00	-	3,381,670.00
52	212610	NON-INSTRUCTNL ADMINISTRATORS		-	-	78,605.00
53		21's Non-Instr Salaries - Reg		3,726,505.00	2,615,941.11	3,828,191.00
54		22's Instr Aides - Reg		-	-	-
55	230010	Non Academic Salaries - Other		448,641.00	-	308,888.00
56	231100	HOURLY CLASSIFIED, TEMP		-	21,715.93	-
57	232100	OVERTIME CLASSIFID SALARIED		-	16,728.11	-
58	232200	OVERTIME SUPERVISR SALRIED		-	2,959.88	-
59	235100	STUDENT EMPLOYEE		-	208,366.74	-
60		23's Non-Academic Salaries - Other		448,641.00	249,770.66	308,888.00
61	240010	Instr Aides - Other		82,213.00	-	51,934.00
62	241100	HRLY INSTR AIDE, DIRECT INSTR		-	60,224.28	-
63	241200	OT, INST AIDE CONT DIRECT INST		-	11,113.28	-
64		24's Instr Aides - Other		82,213.00	71,337.56	51,934.00
65		Non Acad Salaries Subtotal		4,257,359.00	2,937,049.33	4,189,013.00
66						
67	310010	STRS		299,767.00	-	319,534.00
68	311101	STRS ACADEMIC INSTRUCTORS		-	37,897.30	-
69	311201	STRS EDUCATIONAL ADMIN/SUP		-	141,897.77	-
70	311301	STRS OTHERACA NONINSTRUCT		-	23,233.93	-
71		31's STRS		299,767.00	203,029.00	319,534.00
72	320010	PERS		383,848.00	-	391,614.00

	B	C	D	E	F	G
2						
3						
4						
5						
6	Project Grant :0000000	UNRESTRICTED			Report Request:	Run Apr 15, 2008
7	Deptid: STUDENT SVCS	Student Services			Layout:	BYTFNDPG
8	Program Code: #N/A	#N/A			Scope Name:	BUDGET COMPARE
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				MGDIVSS
10	Class: #N/A	#N/A				
11						
12				FY07-08	FY07-08	FY08-09
13	Account	Description		Budget	Expended/Received Year to Date	Budget
73	321101	PERS ACADEMIC INSTRUCTORS		-	5.07	-
74	321201	PERS EDUCATIONAL ADMIN/SUP		-	29,596.86	-
75	321301	PERS OTHERACA NONINSTRUCT		-	1,239.13	-
76	322102	PERS CLASSIFIED		-	205,797.41	-
77	322202	PERS CLASSIFIED ADMIN/SUPR		-	33,747.20	-
78	322302	PERS INSTR AIDE DIRECT INSTR		-	363.24	-
79		32's PERS		383,848.00	270,748.91	391,614.00
80	330010	FICA & Medicare (OASDI)		384,157.00	-	394,057.00
81	331101	FICA ACADEMIC INSTRUCTORS		-	3.38	-
82	331201	FICA EDUCATIONAL ADMIN/SUP		-	14,258.38	-
83	331301	FICA OTHERACA NONINSTRUCT		-	2,236.01	-
84	332102	FICA CLASSIFIED		-	139,506.48	-
85	332202	FICA CLASSIFIED ADMIN/SUPR		-	22,658.53	-
86	332302	FICA INSTR AIDE DIRECT INSTR		-	690.30	-
87	335101	MEDCA ACADEM INSTRUCTORS		-	5,028.48	-
88	335201	MEDCA EDUCATNL ADMIN/SUPV		-	23,908.59	-
89	335301	MEDCA OTH ACA NONINSTRUCT		-	6,489.48	-
90	336102	MEDCA CLASSIFIED		-	33,744.94	-
91	336202	MEDCA CLASSIFIED ADMIN/SUP		-	5,299.15	-
92	336302	MEDCA INST AIDE DIRECT INSTR		-	1,034.70	-
93		33's FICA & Medicare (OASDI)		384,157.00	254,858.42	394,057.00
94	340010	Health & Welfare		1,687,995.00	-	1,753,362.00
95	340101	MEDIC ACADEMIC INSTRUCTORS		-	37,664.04	-
96	340151	MEDIC EDUCATIONL ADMIN/SUP		-	207,076.45	-
97	340252	MEDICAL CLASSIFIED		-	435,127.80	-
98	340302	MEDIC CLASSIFIED ADMIN/SUPR		-	54,230.30	-
99	340352	MEDIC INSTR AIDE DIRECT INST		-	1,114.73	-
100	341101	DENT ACADEMIC INSTRUCTORS		-	3,681.77	-
101	341151	DENT EDUCATIONAL ADMIN/SUP		-	19,333.87	-
102	341252	DENTAL CLASSIFIED		-	40,178.03	-
103	341302	DENT CLASSIFIED ADMIN/SUPR		-	5,531.44	-
104	341352	DENT INSTR AIDE DIRECT INSTR		-	87.22	-
105	342101	VISION ACADEMIC INSTRUCTOR		-	945.68	-
106	342151	VISION EDUCATIONL ADMIN/SUP		-	4,948.34	-
107	342252	VISION CLASSIFIED		-	10,607.35	-
108	342302	VISION CLASSIFIED ADMIN/SUP		-	1,338.35	-
109	342352	VISION INSTR AIDE DIRECT INST		-	25.16	-
110	343101	LIFE ACADEMIC INSTRUCTORS		-	445.78	-
111	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	2,321.80	-
112	343252	LIFE CLASSIFIED		-	4,978.57	-
113	343302	LIFE CLASSIFIED ADMIN/SUPR		-	630.70	-
114	343352	LIFE INSTR AIDE DIRECT INSTR		-	11.85	-
115	344101	LTD ACADEMIC INSTRUCTORS		-	1,242.25	-
116	344151	LTD EDUCATIONAL ADMIN/SUPR		-	7,574.38	-
117	344252	LTD (DISABILITY) CLASSIFIED		-	8,301.85	-
118	344302	LTD CLASSIFIED ADMIN/SUPR		-	1,420.83	-
119	344352	LTD INSTR AIDE DIRECT INSTR		-	12.46	-
120	345101	LTC ACADEMIC INSTRUCTORS		-	155.06	-
121	345151	LTC EDUCATIONAL ADMIN/SUPR		-	809.70	-
122	345252	LONG TERM CARE CLASSIFIED		-	1,735.82	-
123	345302	LTC CLASSIFIED ADMIN/SUPR		-	219.02	-
124	345352	LTC INSTR AIDE DIRECT INSTR		-	4.12	-
125	348010	FUTURE RETIREE HEALTH-ACA		-	117,428.12	-
126	348020	FUTURE RETIREE HEALTH-NONACA		-	200,487.98	-
127		34's Health & Welfare		1,687,995.00	1,169,670.82	1,753,362.00
128	350010	State Unempl Insurance		9,802.00	-	10,106.00
129	351101	UNEMP ACADEMIC INSTRUCTOR		-	532.07	-
130	351201	UNEMP EDUCATIONL ADMN/SUP		-	2,330.35	-
131	351301	UNEMP OTH ACA NONINSTRUCT		-	424.88	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		STUDENT SERVICES DIVISION				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: STUDENT SVCS	Student Services			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVSS
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
132	352102	UNEMPLOYMENT CLASSIFIED		-	2,590.27	-
133	352202	UNEMP CLASSIFIED ADMN/SUP		-	409.60	-
134	352302	UNEMP INSTR AIDE DIRECT INST		-	80.07	-
135	353102	UNEMP STUDENT		-	48.53	-
136		35's State Unempl Insurance		9,802.00	6,415.77	10,106.00
137	360010	Workers' Comp		128,434.00	-	131,985.00
138	361101	WC ACADEMIC INSTRUCTORS		-	7,175.92	-
139	361201	WC EDUCATIONAL ADMIN/SUPR		-	30,391.41	-
140	361301	WC OTHER ACA NON INSTRUCT		-	6,713.23	-
141	362102	WC CLASSIFIED		-	34,638.14	-
142	362202	WC CLASSIFIED ADMIN/SUPERV		-	5,487.23	-
143	362302	WC INSTR AIDE DIRECT INSTR		-	1,057.85	-
144	363102	WC STUDENT		-	3,174.27	-
145		36's Workers' Comp		128,434.00	88,638.05	131,985.00
146	370010	APPLE		18,479.00	-	17,912.00
147	371101	APPLE ACADEMIC INSTRUCTOR		-	374.00	-
148	371301	APPLE OTH ACA NONINSTRUCT		-	2,974.99	-
149	372102	APPLE CLASSIFIED		-	1,925.28	-
150	372302	APPLE INST AIDE DIRECT INSTR		-	1,505.78	-
151		37's APPLE		18,479.00	6,780.05	17,912.00
152		39's Other Benefits		-	-	-
153		Employee Benefits Subtotal		2,912,482.00	2,000,141.02	3,018,570.00
154						
155	400010	Supplies & Materials		135,607.00	-	101,150.00
156	411000	SOFTWARE LESS THAN \$5,000.		-	1,666.16	-
157	421000	BOOKS,MAGAZINES,PERIODCLS		-	225.00	-
158	422000	SUBSCRIPTIONS, PERIODICALS		-	291.95	-
159	423000	BOOKSTORE TEXTBOOKS		-	560.72	-
160	431000	SUPPLIES&MATERIAL,INSTRUCT		-	20,106.48	-
161	431100	SUPPLIES, INSTRUCTIONL FOOD		-	(115.80)	-
162	441000	SUPPLIES&MATERIAL NONINSTR		-	32,142.78	-
163	441100	SUPPLIES, INSTITUTIONAL		-	310.51	-
164	444000	GRADUATION GOWNS		-	(495.00)	-
165		Supplies & Materials Subtotal		135,607.00	54,692.80	101,150.00
166						
167	500010	Other Oper Exp		713,405.00	-	605,570.00
168	515300	SOFTWARE LICENSING FEES		-	210.90	-
169	525100	MEMBERSHIP, DISTRICT		-	12,475.00	-
170	525200	MEMBERSHIP, EMPLOYEE		-	500.00	-
171	551100	ATHLETIC OFFICIALS FEES		-	24,909.00	-
172	551300	INDEPENDENT CONTRACTOR		-	7,609.51	-
173	551900	OTH PERSONAL&CONSULT SVC		-	7,020.00	-
174	555100	POSTAGE		-	68,625.95	-
175	560900	DISTRICT VEHICLE USE		-	13,170.90	-
176	562100	RENTAL OF FIELDS		-	10,825.00	-
177	563000	RENTAL OF TRANSPORTATION		-	15,362.47	-
178	565100	MAINTENANCE AGREEMT,EQUIP		-	2,406.81	-
179	565200	MAINTENCE AGREE,SOFTWARE		-	2,301.98	-
180	565300	REPAIR&MAINT NONINST EQUIP		-	473.25	-
181	565500	REPAIRS&MAINTENANCE BLDGS		-	1,016.12	-
182	575100	TRAVEL, ACADEMIC ADMIN		-	9,241.88	-
183	575120	TRAVEL,ACADEMIC EMPLOYEE		-	7,443.50	-
184	575200	TRAVEL,CLASSIFIED ADMINISTR		-	8,197.03	-
185	575210	TRAVEL,CLASSIFIED EMPLOYEE		-	9,609.91	-
186	575300	TRAVEL, STUDENT		-	44,392.05	-
187	575310	TRAVEL WITH STUDENT		-	6,926.28	-
188	575500	ATHLETIC ENTRY FEES		-	17,430.00	-
189	575700	STAFF DEVLOPMNT AT PALOMR		-	123.65	-
190	575800	FOOD FOR MEETINGS		-	10,205.54	-

	B	C	D	E	F	G
2				Palomar College		
3				FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08		
4				STUDENT SERVICES DIVISION		
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: STUDENT SVCS	Student Services			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVSS
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
191	580200	GASOLINE AND OIL		-	996.86	-
192	580300	LAUNDRY/DRY CLEANING		-	1,215.00	-
193	580450	TELEPHONE		-	501.87	-
194	580500	TELEPHONE CONNECTIONS		-	166.91	-
195	585150	ADVERTISE NOT REQ BY LAW		-	10,546.50	-
196	585260	BANK CREDIT CARD EXPENSE		-	157,752.90	-
197	585750	PRINTING		-	19,758.39	-
198		Other Oper Exp Subtotal		713,405.00	471,415.16	605,570.00
199						
200		Indirect Costs Subtotal		-	-	-
201						
202	600010	Capital Outlay		55,229.00	-	-
203	612100	GROUND'S IMPROVEMENT		-	838.30	-
204	644100	EQUIP INSTR ADDTL \$500 - \$4999		-	4,465.62	-
205	644400	EQUIP NONINS ADDL \$500 - \$4999		-	8,122.61	-
206	644600	EQUIPMENT NONINSTRUCTL >\$4,999		-	7,295.73	-
207		Capital Outlay Subtotal		55,229.00	20,722.26	-
208						
209	765000	STUDENT LOANS		-	(76.00)	-
210		Other Outgoing Subtotal		-	(76.00)	-
211						
212	Expense Grand Total			12,533,721.00	8,442,268.09	12,641,100.00
213						
214	81's	Federal Revenues Subtotal		-	-	-
215						
216	86's	State Revenues Subtotal		-	-	-
217						
218	88's	Local Revenues Subtotal		-	-	-
219						
220	89's	Other Sources Subtotal		-	-	-
221						
222	Revenue Grand Total			-	-	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		FINANCE & ADMIN SERVICES DIVISION				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: ADMIN SERVICE	Administrative Services			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVFA
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
14		11's Instr Salaries - Contract		-	-	-
15	121000	ED ADMINISTRATOR, CONTRACT		-	102,321.36	-
16	121010	ED ADMINISTRATOR, CONTRACT		136,429.00	-	152,051.00
17	121210	EXECUTIVE EXPENSE ALLOWANCE		6,500.00	-	-
18		12's Non-Instr Salaries - Contract		142,929.00	102,321.36	152,051.00
19		13's Instr Salaries - Other		-	-	-
20		14's Non-Instr Salaries - Other		-	-	-
21		Academic Salaries Subtotal		142,929.00	102,321.36	152,051.00
22						
23	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	56,087.06	-
24	211010	EXCUTIVE ADMIN SUPPORT, CAST		67,761.00	-	57,628.00
25	212100	SUPERVISOR, CAST		-	1,291,781.15	-
26	212110	SUPERVISOR, CAST		1,736,494.00	-	844,413.00
27	212200	CLASSIFIED REGULAR SALARY		-	3,970,478.85	-
28	212210	CLASSIFIED REGULAR SALARY		5,878,877.00	-	5,979,400.00
29	212610	NON-INSTRUCTNL ADMINISTRATORS		-	-	1,078,578.00
30		21's Non-Instr Salaries - Reg		7,683,132.00	5,318,347.06	7,960,019.00
31		22's Instr Aides - Reg		-	-	-
32	230010	Non Academic Salaries - Other		498,741.00	-	353,169.00
33	231100	HOURLY CLASSIFIED, TEMP		-	133,479.12	-
34	231400	HRRLY ADMINISTRATOR NON INST		-	18,096.96	-
35	232100	OVERTIME CLASSIFID SALARIED		-	46,077.13	-
36	233100	REPLACE CLASSIFIED SALARYD		-	13,862.51	-
37	235100	STUDENT EMPLOYEE		-	131,865.40	-
38		23's Non-Academic Salaries - Other		498,741.00	343,381.12	353,169.00
39		24's Instr Aides - Other		-	-	-
40		Non Acad Salaries Subtotal		8,181,873.00	5,661,728.18	8,313,188.00
41						
42	310010	STRS		11,256.00	-	12,545.00
43	311201	STRS EDUCATIONAL ADMIN/SUP		-	8,441.55	-
44		31's STRS		11,256.00	8,441.55	12,545.00
45	320010	PERS		710,188.00	-	740,774.00
46	322102	PERS CLASSIFIED		-	369,043.03	-
47	322202	PERS CLASSIFIED ADMIN/SUPR		-	125,641.38	-
48		32's PERS		710,188.00	494,684.41	740,774.00
49	330010	FICA & Medicare (OASDI)		594,474.00	-	616,302.00
50	332102	FICA CLASSIFIED		-	246,907.32	-
51	332202	FICA CLASSIFIED ADMIN/SUPR		-	77,154.44	-
52	335201	MEDCA EDUCATNL ADMIN/SUPV		-	1,477.51	-
53	336102	MEDCA CLASSIFIED		-	60,542.68	-
54	336202	MEDCA CLASSIFIED ADMIN/SUP		-	19,706.98	-
55		33's FICA & Medicare (OASDI)		594,474.00	405,788.93	616,302.00
56	340010	Health & Welfare		2,028,507.00	-	2,154,353.00
57	340151	MEDIC EDUCATIONL ADMIN/SUP		-	8,673.30	-
58	340252	MEDICAL CLASSIFIED		-	684,848.65	-
59	340302	MEDIC CLASSIFIED ADMIN/SUPR		-	167,202.91	-
60	341151	DENT EDUCATIONAL ADMIN/SUP		-	847.35	-
61	341252	DENTAL CLASSIFIED		-	67,591.30	-
62	341302	DENT CLASSIFIED ADMIN/SUPR		-	17,036.25	-
63	342151	VISION EDUCATIONL ADMIN/SUP		-	192.51	-
64	342252	VISION CLASSIFIED		-	18,196.34	-
65	342302	VISION CLASSIFIED ADMIN/SUP		-	4,296.55	-
66	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	90.72	-
67	343252	LIFE CLASSIFIED		-	8,464.08	-
68	343302	LIFE CLASSIFIED ADMIN/SUPR		-	1,994.52	-
69	344151	LTD EDUCATIONAL ADMIN/SUPR		-	394.83	-
70	344252	LTD (DISABILITY) CLASSIFIED		-	14,716.39	-
71	344302	LTD CLASSIFIED ADMIN/SUPR		-	4,981.69	-
72	345151	LTC EDUCATIONAL ADMIN/SUPR		-	31.50	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		FINANCE & ADMIN SERVICES DIVISION				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: ADMIN SERVICE	Administrative Services			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVFA
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
73	345252	LONG TERM CARE CLASSIFIED		-	2,949.40	-
74	345302	LTC CLASSIFIED ADMIN/SUPR		-	703.04	-
75	348010	FUTURE RETIREE HEALTH-ACA		-	3,835.53	-
76	348020	FUTURE RETIREE HEALTH-NONACA		-	372,029.73	-
77	34's	Health & Welfare		2,028,507.00	1,379,076.59	2,154,353.00
78	350010	State Unempl Insurance		11,214.00	-	9,589.00
79	351201	UNEMP EDUCATIONL ADMN/SUP		-	115.14	-
80	352102	UNEMPLOYMENT CLASSIFIED		-	4,698.43	-
81	352202	UNEMP CLASSIFIED ADMN/SUP		-	1,540.97	-
82	353102	UNEMP STUDENT		-	13.88	-
83	35's	State Unempl Insurance		11,214.00	6,368.42	9,589.00
84	360010	Workers' Comp		122,222.00	-	125,307.00
85	361201	WC EDUCATIONAL ADMIN/SUPR		-	1,539.35	-
86	362102	WC CLASSIFIED		-	62,699.70	-
87	362202	WC CLASSIFIED ADMIN/SUPERV		-	20,586.26	-
88	363102	WC STUDENT		-	2,072.79	-
89	36's	Workers' Comp		122,222.00	86,898.10	125,307.00
90	370010	APPLE		11,293.00	-	8,835.00
91	372102	APPLE CLASSIFIED		-	3,904.34	-
92	372202	APPLE CLASSIFIED ADMN/SUPR		-	452.42	-
93	37's	APPLE		11,293.00	4,356.76	8,835.00
94	39's	Other Benefits		-	-	-
95		Employee Benefits Subtotal		3,489,154.00	2,385,614.76	3,667,705.00
96						
97	400010	Supplies & Materials		275,891.00	-	223,433.00
98	411000	SOFTWARE LESS THAN \$5,000.		-	5,482.74	-
99	421000	BOOKS,MAGAZINES,PERIODCLS		-	330.99	-
100	422000	SUBSCRIPTIONS, PERIODICALS		-	82.50	-
101	431000	SUPPLIES&MATERIAL,INSTRUCT		-	8,256.14	-
102	441000	SUPPLIES&MATERIAL NONINSTR		-	127,461.50	-
103	441100	SUPPLIES, INSTITUTIONAL		-	1,622.61	-
104		Supplies & Materials Subtotal		275,891.00	143,236.48	223,433.00
105						
106	500010	Other Oper Exp		5,478,920.00	-	5,806,741.00
107	511000	AUDIT		-	59,538.60	-
108	515300	SOFTWARE LICENSING FEES		-	251,641.52	-
109	525100	MEMBERSHIP, DISTRICT		-	727.02	-
110	525200	MEMBERSHIP, EMPLOYEE		-	170.00	-
111	535200	INS, FIRE, CASUALTY, LIABILITY		-	609,674.66	-
112	535500	STUDENT ACCIDENT&HOSPITAL		-	57,466.75	-
113	542100	INTEREST, LOAN		-	61.69	-
114	545100	ADVERTISEMENTS REQ BY LAW		-	3,459.91	-
115	545200	LAWYERS' FEES		-	500.00	-
116	545300	LEGAL JUDGEMENTS		-	759.00	-
117	551300	INDEPENDENT CONTRACTOR		-	37,257.38	-
118	551600	WARRANT RECONCILIATION		-	2,376.14	-
119	551900	OTH PERSONAL&CONSULT SVC		-	268,045.00	-
120	555100	POSTAGE		-	10,340.75	-
121	560900	DISTRICT VEHICLE USE		-	64.48	-
122	561000	RENT & LEASE, EQUIPMENT		-	8,929.38	-
123	564000	RENTAL OF FILMS		-	1,621.59	-
124	565100	MAINTENANCE AGREEMT,EQUIP		-	165,912.36	-
125	565200	MAINTENCE AGREE,SOFTWARE		-	292,738.77	-
126	565300	REPAIR&MAINT NONINST EQUIP		-	38,237.52	-
127	565400	REPAIR&MAINT INSTR EQUIPMT		-	1,305.94	-
128	565500	REPAIRS&MAINTENANCE BLDGS		-	154,590.67	-
129	565550	Maintenance, Grounds		-	720.00	-
130	575100	TRAVEL, ACADEMIC ADMIN		-	198.15	-
131	575200	TRAVEL,CLASSIFIED ADMINISTR		-	8,959.95	-

	B	C	D	E	F	G
2				Palomar College		
3				FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08		
4				FINANCE & ADMIN SERVICES DIVISION		
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: ADMIN SERVICE	Administrative Services			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVFA
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
132	575210	TRAVEL,CLASSIFIED EMPLOYEE		-	12,776.45	-
133	575700	STAFF DEVELOPMNT AT PALOMR		-	46,780.38	-
134	575800	FOOD FOR MEETINGS		-	375.10	-
135	580100	ELECTRICITY		-	1,062,294.61	-
136	580150	FUEL, GAS		-	293,713.45	-
137	580200	GASOLINE AND OIL		-	25,208.90	-
138	580300	LAUNDRY/DRY CLEANING		-	5,371.00	-
139	580350	PEST CONTROL		-	3,796.96	-
140	580400	SEWAGE		-	51,473.48	-
141	580450	TELEPHONE		-	168,754.39	-
142	580500	TELEPHONE CONNECTIONS		-	1,855.00	-
143	580550	WASTE DISPOSAL		-	59,759.84	-
144	580600	WASTE DISPOSAL,HAZARDOUS		-	39,658.09	-
145	580650	WATER		-	95,186.92	-
146	585100	ADMINISTRATIVE EXPENSE		-	2,227.42	-
147	585150	ADVERTISE NOT REQ BY LAW		-	107.27	-
148	585250	BANK CHARGES		-	4,300.00	-
149	585350	DAMAGE/PERSONL PROPERTY		-	370.00	-
150	585750	PRINTING		-	8,398.27	-
151	585800	PROPERTY TAX EXPENSE		-	44.11	-
152		Other Oper Exp Subtotal		5,478,920.00	3,857,748.87	5,806,741.00
153						
154		Indirect Costs Subtotal		-	-	-
155						
156	600010	Capital Outlay		332,471.00	-	-
157	612000	SITE IMPROVEMENT		-	6,663.03	-
158	612100	GROUNDS IMPROVEMENT		-	32,821.10	-
159	622000	BUILDING BUILT IN FIXTURES		-	5,750.26	-
160	623100	ARCHITECTURL&ENGINEER FEE		-	9,475.98	-
161	623300	PERMITS AND FEES		-	551.68	-
162	624000	BUILDING PURCHASE		-	9,731.98	-
163	631000	LIBRARY BOOKS		-	305.17	-
164	644100	EQUIP INSTR ADDTL \$500 - \$4999		-	476.25	-
165	644400	EQUIP NONINS ADDL \$500 - \$4999		-	82,469.54	-
166	644500	EQUIP NONINS REPL \$500 - \$4999		-	5,050.69	-
167	644600	EQUIPMENT NONINSTRUCTL >\$4,999		-	40,239.42	-
168		Capital Outlay Subtotal		332,471.00	193,535.10	-
169						
170		Other Outgoing Subtotal		-	-	-
171						
172	Expense Grand Total			17,901,238.00	12,344,184.75	18,163,118.00
173						
174	81's	Federal Revenues Subtotal		-	-	-
175						
184	86's	State Revenues Subtotal				
185						
207	88's	Local Revenues Subtotal				
208						
209	89's	Other Sources Subtotal		-	-	-
210						
211	Revenue Grand Total			-	-	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		HUMAN RESOURCES DIVISION				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: HUM RES SVCS	Human Resources Services			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVHR
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
14		11's Instr Salaries - Contract		-	-	-
15	121000	ED ADMINISTRATOR, CONTRACT		-	107,608.05	-
16	121010	ED ADMINISTRATOR, CONTRACT		143,478.00	-	153,883.00
17		12's Non-Instr Salaries - Contract		143,478.00	107,608.05	153,883.00
18		13's Instr Salaries - Other		-	-	-
19	140010	Non-Instr Salaries - Other		4,570.00	-	4,852.00
20		14's Non-Instr Salaries - Other		4,570.00	-	4,852.00
21		Academic Salaries Subtotal		148,048.00	107,608.05	158,735.00
22						
23	211010	EXCUTIVE ADMIN SUPPORT, CAST		-	-	73,398.00
24	212100	SUPERVISOR, CAST		-	133,705.99	-
25	212110	SUPERVISOR, CAST		185,079.00	-	70,204.00
26	212200	CLASSIFIED REGULAR SALARY		-	287,201.32	-
27	212210	CLASSIFIED REGULAR SALARY		456,318.00	-	441,796.00
28	212610	NON-INSTRUCTNL ADMINISTRATORS		-	-	99,176.00
29		21's Non-Instr Salaries - Reg		641,397.00	420,907.31	684,574.00
30		22's Instr Aides - Reg		-	-	-
31	230010	Non Academic Salaries - Other		23,500.00	-	17,625.00
32	231100	HOURLY CLASSIFIED, TEMP		-	11,465.94	-
33	234100	SERVICE PROVIDER CLASSIFIED		-	1,082.84	-
34	235100	STUDENT EMPLOYEE		-	3,271.50	-
35		23's Non-Academic Salaries - Other		23,500.00	15,820.28	17,625.00
36		24's Instr Aides - Other		-	-	-
37		Non Acad Salaries Subtotal		664,897.00	436,727.59	702,199.00
38						
39	310010	STRS		262.00	-	278.00
40		31's STRS		262.00	-	278.00
41	320010	PERS		72,841.00	-	75,424.00
42	321201	PERS EDUCATIONAL ADMIN/SUP		-	10,014.03	-
43	322102	PERS CLASSIFIED		-	26,915.63	-
44	322202	PERS CLASSIFIED ADMIN/SUPR		-	12,442.72	-
45		32's PERS		72,841.00	49,372.38	75,424.00
46	330010	FICA & Medicare (OASDI)		60,340.00	-	62,350.00
47	331201	FICA EDUCATIONAL ADMIN/SUP		-	3,626.19	-
48	332102	FICA CLASSIFIED		-	18,026.07	-
49	332202	FICA CLASSIFIED ADMIN/SUPR		-	8,070.03	-
50	335201	MEDCA EDUCATNL ADMIN/SUPV		-	1,552.72	-
51	336102	MEDCA CLASSIFIED		-	4,323.63	-
52	336202	MEDCA CLASSIFIED ADMIN/SUP		-	1,887.35	-
53		33's FICA & Medicare (OASDI)		60,340.00	37,485.99	62,350.00
54	340010	Health & Welfare		221,372.00	-	220,151.00
55	340151	MEDIC EDUCATIONL ADMIN/SUP		-	8,673.30	-
56	340252	MEDICAL CLASSIFIED		-	63,297.18	-
57	340302	MEDIC CLASSIFIED ADMIN/SUPR		-	21,280.40	-
58	341151	DENT EDUCATIONAL ADMIN/SUP		-	667.53	-
59	341252	DENTAL CLASSIFIED		-	5,340.24	-
60	341302	DENT CLASSIFIED ADMIN/SUPR		-	1,631.74	-
61	342151	VISION EDUCATIONL ADMIN/SUP		-	192.51	-
62	342252	VISION CLASSIFIED		-	1,540.08	-
63	342302	VISION CLASSIFIED ADMIN/SUP		-	470.58	-
64	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	90.72	-
65	343252	LIFE CLASSIFIED		-	725.76	-
66	343302	LIFE CLASSIFIED ADMIN/SUPR		-	211.68	-
67	344151	LTD EDUCATIONAL ADMIN/SUPR		-	394.83	-
68	344252	LTD (DISABILITY) CLASSIFIED		-	1,108.90	-
69	344302	LTD CLASSIFIED ADMIN/SUPR		-	418.55	-
70	345151	LTC EDUCATIONAL ADMIN/SUPR		-	31.50	-
71	345252	LONG TERM CARE CLASSIFIED		-	252.00	-
72	345302	LTC CLASSIFIED ADMIN/SUPR		-	77.00	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		HUMAN RESOURCES DIVISION				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: HUM RES SVCS	Human Resources Services			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVHR
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
73	348010	FUTURE RETIREE HEALTH-ACA		-	3,835.53	-
74	348020	FUTURE RETIREE HEALTH-NONACA		-	33,495.02	-
75		34's Health & Welfare		221,372.00	143,735.05	220,151.00
76	350010	State Unempl Insurance		922.00	-	944.00
77	351201	UNEMP EDUCATIONL ADMN/SUP		-	121.00	-
78	352102	UNEMPLOYMENT CLASSIFIED		-	334.88	-
79	352202	UNEMP CLASSIFIED ADMN/SUP		-	147.08	-
80	353102	UNEMP STUDENT		-	1.01	-
81		35's State Unempl Insurance		922.00	603.97	944.00
82	360010	Workers' Comp		12,009.00	-	12,331.00
83	361201	WC EDUCATIONAL ADMIN/SUPR		-	1,618.94	-
84	362102	WC CLASSIFIED		-	4,508.29	-
85	362202	WC CLASSIFIED ADMIN/SUPERV		-	2,004.74	-
86	363102	WC STUDENT		-	51.02	-
87		36's Workers' Comp		12,009.00	8,182.99	12,331.00
88	370010	APPLE		616.00	-	469.00
89	372102	APPLE CLASSIFIED		-	57.19	-
90		37's APPLE		616.00	57.19	469.00
91	390010	Other Benefits		2,500.00	-	-
92	398000	TB TESTS FOR EMPLOYEES		-	590.00	-
93		39's Other Benefits		2,500.00	590.00	-
94		Employee Benefits Subtotal		370,862.00	240,027.57	371,947.00
95						
96	400010	Supplies & Materials		17,460.00	-	13,321.00
97	422000	SUBSCRIPTIONS, PERIODICALS		-	952.68	-
98	441000	SUPPLIES&MATERIAL NONINSTR		-	4,762.30	-
99		Supplies & Materials Subtotal		17,460.00	5,714.98	13,321.00
100						
101	500010	Other Oper Exp		190,538.00	-	142,904.00
102	525100	MEMBERSHIP, DISTRICT		-	250.00	-
103	545100	ADVERTISEMENTS REQ BY LAW		-	51,815.18	-
104	551300	INDEPENDENT CONTRACTOR		-	10,770.00	-
105	555100	POSTAGE		-	2,136.84	-
106	575200	TRAVEL,CLASSIFIED ADMINISTR		-	128.15	-
107	575210	TRAVEL,CLASSIFIED EMPLOYEE		-	1,040.61	-
108	575800	FOOD FOR MEETINGS		-	104.65	-
109	585750	PRINTING		-	3,215.83	-
110	585950	PHYSICAL EXAMINATIONS		-	47.70	-
111		Other Oper Exp Subtotal		190,538.00	69,508.96	142,904.00
112						
113		Indirect Costs Subtotal		-	-	-
114						
115	600010	Capital Outlay		5,138.00	-	-
116	644400	EQUIP NONINS ADDL \$500 - \$4999		-	392.70	-
117		Capital Outlay Subtotal		5,138.00	392.70	-
118						
119		Other Outgoing Subtotal		-	-	-
120						
121	Expense Grand Total			1,396,943.00	859,979.85	1,389,106.00
122						
123		81's Federal Revenues Subtotal		-	-	-
124						
125		86's State Revenues Subtotal		-	-	-
126						
127		88's Local Revenues Subtotal		-	-	-
128						
129		89's Other Sources Subtotal		-	-	-
130						
131	Revenue Grand Total			-	-	-

	B	C	D	E	F	G
2				Palomar College		
3				FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08		
4				PRESIDENT'S OFFICE		
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: SUP. PRESIDEN	Superintendent/President			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVP
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
14		11's Instr Salaries - Contract		-	-	-
15	121100	SUPRT/PRESIDENT, CONTRACT		-	156,500.64	-
16	121110	SUPRT-PRESIDENT, CONTRACT		209,857.00	-	221,556.00
17	121300	PRESIDENTS AUTO ALLOWANC		-	6,097.41	-
18	121310	PRESIDENT'S AUTO ALLOWANCE		7,200.00	-	7,646.00
19	123400	DIRECTR/COORDINAT,ACA CONT		-	90,528.21	-
20	123410	DIRECTOR-COORDINATOR, ACA CONT		120,705.00	-	-
21	123610	DIRECTOR/COORDINATOR, AA CONT		-	-	129,440.00
22		12's Non-Instr Salaries - Contract		337,762.00	253,126.26	358,642.00
23		13's Instr Salaries - Other		-	-	-
24	140010	Non-Instr Salaries - Other		504.00	-	-
25		14's Non-Instr Salaries - Other		504.00	-	-
26		Academic Salaries Subtotal		338,266.00	253,126.26	358,642.00
27						
28	211010	EXCUTIVE ADMIN SUPPORT, CAST		-	-	153,722.00
29	212100	SUPERVISOR, CAST		-	338,184.79	-
30	212110	SUPERVISOR, CAST		457,491.00	-	-
31	212200	CLASSIFIED REGULAR SALARY		-	260,635.07	-
32	212210	CLASSIFIED REGULAR SALARY		366,464.00	-	376,889.00
33	212610	NON-INSTRUCTNL ADMINISTRATORS		-	-	377,042.00
34		21's Non-Instr Salaries - Reg		823,955.00	598,819.86	907,653.00
35		22's Instr Aides - Reg		-	-	-
36	230010	Non Academic Salaries - Other		20,418.00	-	15,314.00
37	231100	HOURLY CLASSIFIED, TEMP		-	1,350.06	-
38	232100	OVERTIME CLASSIFID SALARIED		-	1,627.48	-
39	235100	STUDENT EMPLOYEE		-	3,917.30	-
40		23's Non-Academic Salaries - Other		20,418.00	6,894.84	15,314.00
41		24's Instr Aides - Other		-	-	-
42		Non Acad Salaries Subtotal		844,373.00	605,714.70	922,967.00
43						
44	310010	STRS		22,039.00	-	23,306.00
45	311201	STRS EDUCATIONAL ADMIN/SUP		-	13,414.32	-
46	312102	STRS CLASSIFIED		-	3,762.85	-
47		31's STRS		22,039.00	17,177.17	23,306.00
48	320010	PERS		82,724.00	-	90,847.00
49	321201	PERS EDUCATIONAL ADMIN/SUP		-	8,424.54	-
50	322102	PERS CLASSIFIED		-	20,465.92	-
51	322202	PERS CLASSIFIED ADMIN/SUPR		-	31,471.51	-
52		32's PERS		82,724.00	60,361.97	90,847.00
53	330010	FICA & Medicare (OASDI)		72,103.00	-	79,007.00
54	331201	FICA EDUCATIONAL ADMIN/SUP		-	4,003.61	-
55	332102	FICA CLASSIFIED		-	13,577.14	-
56	332202	FICA CLASSIFIED ADMIN/SUPR		-	20,896.74	-
57	335201	MEDCA EDUCATNL ADMIN/SUPV		-	3,671.88	-
58	336102	MEDCA CLASSIFIED		-	3,857.90	-
59	336202	MEDCA CLASSIFIED ADMIN/SUP		-	4,887.15	-
60		33's FICA & Medicare (OASDI)		72,103.00	50,894.42	79,007.00
61	340010	Health & Welfare		242,587.00	-	250,962.00
62	340151	MEDIC EDUCATIONL ADMIN/SUP		-	17,346.60	-
63	340252	MEDICAL CLASSIFIED		-	46,992.24	-
64	340302	MEDIC CLASSIFIED ADMIN/SUPR		-	43,398.66	-
65	341151	DENT EDUCATIONAL ADMIN/SUP		-	1,335.06	-
66	341252	DENTAL CLASSIFIED		-	4,318.47	-
67	341302	DENT CLASSIFIED ADMIN/SUPR		-	3,739.98	-
68	342151	VISION EDUCATIONL ADMIN/SUP		-	385.02	-
69	342252	VISION CLASSIFIED		-	1,193.58	-
70	342302	VISION CLASSIFIED ADMIN/SUP		-	1,026.72	-
71	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	181.44	-
72	343252	LIFE CLASSIFIED		-	552.42	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		PRESIDENT'S OFFICE				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: SUP. PRESIDEN	Superintendent/President			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVP
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
73	343302	LIFE CLASSIFIED ADMIN/SUPR		-	473.76	-
74	344151	LTD EDUCATIONAL ADMIN/SUPR		-	747.90	-
75	344252	LTD (DISABILITY) CLASSIFIED		-	909.27	-
76	344302	LTD CLASSIFIED ADMIN/SUPR		-	1,121.43	-
77	345151	LTC EDUCATIONAL ADMIN/SUPR		-	63.00	-
78	345252	LONG TERM CARE CLASSIFIED		-	195.30	-
79	345302	LTC CLASSIFIED ADMIN/SUPR		-	168.00	-
80	348010	FUTURE RETIREE HEALTH-ACA		-	7,671.06	-
81	348020	FUTURE RETIREE HEALTH-NONACA		-	36,987.09	-
82		34's Health & Welfare		242,587.00	168,807.00	250,962.00
83	350010	State Unempl Insurance		1,339.00	-	1,447.00
84	351201	UNEMP EDUCATIONL ADMN/SUP		-	215.53	-
85	352102	UNEMPLOYMENT CLASSIFIED		-	300.60	-
86	352202	UNEMP CLASSIFIED ADMN/SUP		-	380.86	-
87		35's State Unempl Insurance		1,339.00	896.99	1,447.00
88	360010	Workers' Comp		17,388.00	-	18,862.00
89	361201	WC EDUCATIONAL ADMIN/SUPR		-	3,808.21	-
90	362102	WC CLASSIFIED		-	4,033.59	-
91	362202	WC CLASSIFIED ADMIN/SUPERV		-	5,080.98	-
92	363102	WC STUDENT		-	57.98	-
93		36's Workers' Comp		17,388.00	12,980.76	18,862.00
94	370010	APPLE		514.00	-	384.00
95	372102	APPLE CLASSIFIED		-	30.60	-
96		37's APPLE		514.00	30.60	384.00
97		39's Other Benefits		-	-	-
98		Employee Benefits Subtotal		438,694.00	311,148.91	464,815.00
99						
100	400010	Supplies & Materials		15,638.00	-	11,729.00
101	422000	SUBSCRIPTIONS, PERIODICALS		-	749.74	-
102	441000	SUPPLIES&MATERIAL NONINSTR		-	3,922.16	-
103	441300	SUPPLIES, FOOD SERVICES		-	19.33	-
104	442000	COST OF FOOD, FOOD SERVICE		-	57.17	-
105		Supplies & Materials Subtotal		15,638.00	4,748.40	11,729.00
106						
107	500010	Other Oper Exp		819,820.00	-	617,206.00
108	525100	MEMBERSHIP, DISTRICT		-	350.00	-
109	525200	MEMBERSHIP, EMPLOYEE		-	726.00	-
110	551300	INDEPENDENT CONTRACTOR		-	9,120.27	-
111	555100	POSTAGE		-	78,454.17	-
112	560900	DISTRICT VEHICLE USE		-	76.50	-
113	565100	MAINTENANCE AGREEMT,EQUIP		-	37.64	-
114	565300	REPAIR&MAINT NONINST EQUIP		-	550.19	-
115	575100	TRAVEL, ACADEMIC ADMIN		-	6,084.08	-
116	575120	TRAVEL,ACADEMIC EMPLOYEE		-	113.00	-
117	575200	TRAVEL,CLASSIFIED ADMINISTR		-	7,120.96	-
118	575210	TRAVEL,CLASSIFIED EMPLOYEE		-	1,370.91	-
119	575300	TRAVEL, STUDENT		-	113.00	-
120	575800	FOOD FOR MEETINGS		-	2,113.56	-
121	580450	TELEPHONE		-	1,067.11	-
122	585150	ADVERTISE NOT REQ BY LAW		-	77,336.40	-
123	585750	PRINTING		-	227,259.61	-
124		Other Oper Exp Subtotal		819,820.00	411,893.40	617,206.00
125						
126		Indirect Costs Subtotal		-	-	-
127						
128	600010	Capital Outlay		21,536.00	-	-
129	644400	EQUIP NONINS ADDL \$500 - \$4999		-	2,230.60	-
130	644600	EQUIPMENT NONINSTRUCTL >\$4,999		-	8,650.31	-
131		Capital Outlay Subtotal		21,536.00	10,880.91	-

	B	C	D	E	F	G
2						
3						
4						
5						
6	Project Grant :0000000	UNRESTRICTED			Report Request:	Run Apr 15, 2008
7	Deptid: SUP. PRESIDEN	Superintendent/President			Layout:	BYTFNDPG
8	Program Code: #N/A	#N/A			Scope Name:	BUDGET COMPARE
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				MGDIVP
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
132						
133		Other Outgoing Subtotal		-	-	-
134						
135	Expense Grand Total			2,478,327.00	1,597,512.58	2,375,359.00
136						
137	81's	Federal Revenues Subtotal		-	-	-
138						
139	86's	State Revenues Subtotal		-	-	-
140						
141	88's	Local Revenues Subtotal		-	-	-
142						
143	89's	Other Sources Subtotal		-	-	-
144						
145	Revenue Grand Total			-	-	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		GOVERNING BOARD				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: GOVERN BOAR	Governing Board			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVGOVBD
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
14		11's Instr Salaries - Contract		-	-	-
15		12's Non-Instr Salaries - Contract		-	-	-
16		13's Instr Salaries - Other		-	-	-
17		14's Non-Instr Salaries - Other		-	-	-
18		Academic Salaries Subtotal		-	-	-
19						
20	212200	CLASSIFIED REGULAR SALARY		-	22,680.00	-
21	212210	CLASSIFIED REGULAR SALARY		30,240.00	-	-
22	212410	GOVERNING BOARD		-	-	30,240.00
23		21's Non-Instr Salaries - Reg		30,240.00	22,680.00	30,240.00
24		22's Instr Aides - Reg		-	-	-
25		23's Non-Academic Salaries - Other		-	-	-
26		24's Instr Aides - Other		-	-	-
27		Non Acad Salaries Subtotal		30,240.00	22,680.00	30,240.00
28						
29		31's STRS		-	-	-
30		32's PERS		-	-	-
31	330010	FICA & Medicare (OASDI)		2,314.00	-	2,314.00
32	332102	FICA CLASSIFIED		-	948.48	-
33	336102	MEDCA CLASSIFIED		-	336.43	-
34		33's FICA & Medicare (OASDI)		2,314.00	1,284.91	2,314.00
35	340010	Health & Welfare		55,320.00	-	56,908.00
36	340252	MEDICAL CLASSIFIED		-	34,693.20	-
37	341252	DENTAL CLASSIFIED		-	2,670.12	-
38	342252	VISION CLASSIFIED		-	770.04	-
39	343252	LIFE CLASSIFIED		-	362.88	-
40	345252	LONG TERM CARE CLASSIFIED		-	126.00	-
41		34's Health & Welfare		55,320.00	38,622.24	56,908.00
42	350010	State Unempl Insurance		8.00	-	8.00
43	352102	UNEMPLOYMENT CLASSIFIED		-	2.35	-
44		35's State Unempl Insurance		8.00	2.35	8.00
45	360010	Workers' Comp		448.00	-	448.00
46	362102	WC CLASSIFIED		-	341.40	-
47		36's Workers' Comp		448.00	341.40	448.00
48		37's APPLE		-	-	-
49		39's Other Benefits		-	-	-
50		Employee Benefits Subtotal		58,090.00	40,250.90	59,678.00
51						
52	400010	Supplies & Materials		1,728.00	-	1,287.00
53	441000	SUPPLIES&MATERIAL NONINSTR		-	1,727.59	-
54		Supplies & Materials Subtotal		1,728.00	1,727.59	1,287.00
55						
56	500010	Other Oper Exp		146,987.00	-	110,250.00
57	525100	MEMBERSHIP, DISTRICT		-	112,121.40	-
58	525200	MEMBERSHIP, EMPLOYEE		-	52.00	-
59	551300	INDEPENDENT CONTRACTOR		-	4,625.16	-
60	555100	POSTAGE		-	724.25	-
61	575200	TRAVEL,CLASSIFIED ADMINISTR		-	8,096.71	-
62	575300	TRAVEL, STUDENT		-	118.80	-
63	575800	FOOD FOR MEETINGS		-	253.52	-
64		Other Oper Exp Subtotal		146,987.00	125,991.84	110,250.00
65						
66		Indirect Costs Subtotal		-	-	-
67						
68		Capital Outlay Subtotal		-	-	-
69						
70		Other Outgoing Subtotal		-	-	-
71						
72	Expense Grand Total			237,045.00	190,650.33	201,455.00

	B	C	D	E	F	G
2				Palomar College		
3				FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08		
4				GOVERNING BOARD		
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: GOVERN BOAR	Governing Board			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	MGDIVGOVBD
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
73						
74	81's	Federal Revenues Subtotal		-	-	-
75						
76	86's	State Revenues Subtotal		-	-	-
77						
78	88's	Local Revenues Subtotal		-	-	-
79						
80	89's	Other Sources Subtotal		-	-	-
81						
82	Revenue Grand Total			-	-	-

	B	C	D	E	F	G
2						
3						
4						
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: #N/A	#N/A			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	BYTFD11UNR
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
14	111000	INSTRUCTIONAL SAL, CONTRACT		-	14,158,861.07	-
15	111010	INSTRUCTIONAL SALARY, CONTRACT		20,067,213.00	-	21,658,760.00
16		11's Instr Salaries - Contract		20,067,213.00	14,158,861.07	21,658,760.00
17	121000	ED ADMINISTRATOR, CONTRACT		-	450,501.12	-
18	121010	ED ADMINISTRATOR, CONTRACT		600,671.00	-	649,933.00
19	121100	SUPRT/PRESIDENT, CONTRACT		-	156,500.64	-
20	121110	SUPRT-PRESIDENT, CONTRACT		209,857.00	-	221,556.00
21	121210	EXECUTIVE EXPENSE ALLOWANCE		6,500.00	-	-
22	121300	PRESIDENTS AUTO ALLOWANC		-	6,097.41	-
23	121310	PRESIDENT'S AUTO ALLOWANCE		7,200.00	-	7,646.00
24	122100	COUNSELORS, CONTRACT		-	1,286,898.49	-
25	122110	COUNSELORS, CONTRACT		1,778,272.00	-	1,856,034.00
26	123100	DEAN, ACADEMIC CONTRACT		-	619,734.29	-
27	123110	DEAN, ACADEMIC CONTRACT		791,953.00	-	844,899.00
28	123200	DEPARTMENT CHAIR, CONTRACT		-	991,202.81	-
29	123210	DEPARTMENT CHAIR, CONTRACT		1,375,080.00	-	1,572,586.00
30	123400	DIRECTR/COORDINAT, ACA CONT		-	1,296,038.10	-
31	123410	DIRECTOR-COORDINATOR, ACA CONT		1,723,165.00	-	456,047.00
32	123500	PALOMAR FACULTY FEDERATION		-	94,844.39	-
33	123510	PALOMAR FACULTY FEDERATION		133,156.00	-	162,657.00
34	123610	DIRECTOR/COORDINATOR, AA CONT		-	-	1,341,511.00
35	123710	DIRECTOR/COORDINATOR, CAST		-	-	35,391.00
36	125000	LIBRARIANS, CONTRACT		-	237,811.26	-
37	125010	LIBRARIANS, CONTRACT		377,025.00	-	527,009.00
38	126000	NONINST ACA CONTRCT, OTHER		-	26,098.56	-
39	126010	NONINST ACA CONTRCT, OTHER		39,148.00	-	41,733.00
40		12's Non-Instr Salaries - Contract		7,042,027.00	5,165,727.07	7,717,002.00
41	130010	Instr Salaries - Other		14,603,415.00	-	15,500,000.00
42	131100	ASSIGN TIME HRLY REPLACMT		-	391,036.04	-
43	133100	INSTRUCTIONL ACADEMIC, HRLY		-	7,147,917.70	-
44	133110	Office Hours Adjunct Faculty		-	387.00	-
45	133200	INST ACA HOURLY SUBSTITUTE		-	64,936.27	-
46	133300	INSTR ACADEMIC, HRLY SUMMR		-	1,814,690.16	-
47	135300	OVERLOAD, CONTRACT INSTRUC		-	1,320,428.23	-
48	135600	OVERLOAD, SUBSTITUTE HRLY		-	22,849.66	-
49	135700	OVERLOAD, SUMMER ACA HRLY		-	957,157.25	-
50	136100	REPLACE ACA INSTR CONTRACT		-	12,068.69	-
51	136200	REPLACE SABBATICL, ACAHRLY		-	153,543.23	-
52	136300	REPLACE SABBATICL, ACACONTR		-	2,289.74	-
53	136400	LOADBANK REPL, ADJUNCT		-	51,987.46	-
54	137200	SERVICE PROVIDER ACA INSTR		-	8,161.72	-
55	138100	STIPEND, CONTRACT INSTRUCT		-	8,682.22	-
56	138200	STIPEND, HOURLY ACADEMIC		-	5,406.83	-
57		13's Instr Salaries - Other		14,603,415.00	11,961,542.20	15,500,000.00
58	140010	Non-Instr Salaries - Other		1,276,009.00	-	1,150,119.00
59	141100	COUNSELOR, HOURLY		-	117,716.16	-
60	142100	EDUCATIONL ADMNISTRTR HRLY		-	1,103.87	-
61	143100	LIBRARIANS, HOURLY		-	226,233.18	-
62	144100	NON-INSTRUCT ACADEMIC, HRLY		-	304,136.40	-
63	145100	OVERLOAD, SUMMER NON-INSTR		-	30,014.33	-
64	146500	REPLACE SAL COUNSLR, HRLY		-	1,191.02	-
65	146600	REPLC COUNSLR SUMMR HRLY		-	84,637.81	-
66	147100	SERVIC PROVIDR NONINST ACA		-	2,906.36	-
67	148000	NONINSTR ACA HOURLY, OTHER		-	64,131.14	-
68		14's Non-Instr Salaries - Other		1,276,009.00	832,070.27	1,150,119.00
69		Academic Salaries Subtotal		42,988,664.00	32,118,200.61	46,025,881.00
70						
71	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	130,203.26	-
72	211010	EXCUTIVE ADMIN SUPPORT, CAST		144,524.00	-	443,872.00

	B	C	E	F	G
2					
3					
4					
5					
6	Project Grant :0000000	UNRESTRICTED		Report Request:	Run Apr 15, 2008
7	Deptid: #N/A	#N/A		Layout:	BYTFNDPG
8	Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			BYTFD11UNR
10	Class: #N/A	#N/A			
11			FY07-08	FY07-08	FY08-09
12			Budget	Expended/Received	Budget
13	Account	Description		Year to Date	
73	212100	SUPERVISOR, CAST	-	2,607,489.21	-
74	212110	SUPERVISOR, CAST	3,546,723.00	-	1,573,318.00
75	212200	CLASSIFIED REGULAR SALARY	-	10,714,999.69	-
76	212210	CLASSIFIED REGULAR SALARY	15,389,408.00	-	15,598,848.00
77	212410	GOVERNING BOARD	-	-	30,240.00
78	212610	NON-INSTRUCTNL ADMINISTRATORS	-	-	2,076,918.00
79	21's	Non-Instr Salaries - Reg	19,080,655.00	13,452,692.16	19,723,196.00
80	221000	INSTAIDE CONTRCT,DIRECTINST	-	726,855.17	-
81	221010	INST AIDE CONTRACT,DIRECT INST	1,043,069.00	-	1,086,941.00
82	222000	INSTAIDE CONTRCT,NOT DIRECT	-	325,936.94	-
83	222010	INST AIDE CONTRACT, NOT DIRECT	462,815.00	-	485,410.00
84	22's	Instr Aides - Reg	1,505,884.00	1,052,792.11	1,572,351.00
85	230010	Non Academic Salaries - Other	1,872,240.00	-	1,327,731.00
86	231100	HOURLY CLASSIFIED, TEMP	-	296,371.16	-
87	231300	HOURLY TUTORS	-	37,586.80	-
88	231400	HRLY ADMINISTRATOR NON INST	-	18,096.96	-
89	232100	OVERTIME CLASSIFID SALARIED	-	70,084.71	-
90	232200	OVERTIME SUPERVISR SALRIED	-	2,959.88	-
91	233100	REPLACE CLASSIFIED SALARYD	-	20,108.77	-
92	234100	SERVICE PROVIDER CLASSIFIED	-	30,327.82	-
93	234200	SERVICE PROVIDER COMM ED	-	50.00	-
94	235100	STUDENT EMPLOYEE	-	633,525.03	-
95	235200	STUDENT TUTORS	-	36,057.98	-
96	23's	Non-Academic Salaries - Other	1,872,240.00	1,145,169.11	1,327,731.00
97	240010	Instr Aides - Other	577,246.00	-	419,000.00
98	241100	HRLY INSTR AIDE,DIRECT INSTR	-	266,161.21	-
99	241200	OT,INST AIDE CONT DIRECT INST	-	11,113.28	-
100	242100	HRLY INSTAIDE,NOT DIRECTINST	-	12,854.63	-
101	245100	Student Instr Aide, Direct	-	61,314.42	-
102	24's	Instr Aides - Other	577,246.00	351,443.54	419,000.00
103		Non Acad Salaries Subtotal	23,036,025.00	16,002,096.92	23,042,278.00
104					
105	310010	STRS	3,031,820.00	-	3,275,120.00
106	311101	STRS ACADEMIC INSTRUCTORS	-	1,980,323.81	-
107	311201	STRS EDUCATIONAL ADMIN/SUP	-	371,122.11	-
108	311301	STRS OTHERACA NONINSTRUCT	-	48,825.05	-
109	312102	STRS CLASSIFIED	-	3,823.90	-
110	312202	STRS CLASSIFIED ADMIN/SUPR	-	2,688.39	-
111	312302	STRS INSTR AIDE DIRECT INSTR	-	323.04	-
112	312402	STRS INST AIDE NOTDIRECT INST	-	2,477.53	-
113	31's	STRS	3,031,820.00	2,409,583.83	3,275,120.00
114	320010	PERS	1,983,218.00	-	2,039,598.00
115	321101	PERS ACADEMIC INSTRUCTORS	-	13,838.51	-
116	321201	PERS EDUCATIONAL ADMIN/SUP	-	78,726.69	-
117	321301	PERS OTHERACA NONINSTRUCT	-	2,230.48	-
118	322102	PERS CLASSIFIED	-	978,562.66	-
119	322202	PERS CLASSIFIED ADMIN/SUPR	-	251,992.89	-
120	322302	PERS INSTR AIDE DIRECT INSTR	-	59,759.22	-
121	322402	PERS INST AIDE NOTDIRECT INS	-	24,064.02	-
122	32's	PERS	1,983,218.00	1,409,174.47	2,039,598.00
123	330010	FICA & Medicare (OASDI)	2,313,596.00	-	2,411,272.00
124	331101	FICA ACADEMIC INSTRUCTORS	-	38,611.25	-
125	331201	FICA EDUCATIONAL ADMIN/SUP	-	39,623.67	-
126	331301	FICA OTHERACA NONINSTRUCT	-	2,753.24	-
127	332102	FICA CLASSIFIED	-	657,687.19	-
128	332202	FICA CLASSIFIED ADMIN/SUPR	-	160,720.72	-
129	332302	FICA INSTR AIDE DIRECT INSTR	-	47,282.32	-
130	332402	FICA INSTR AIDE NOTDIRECT INS	-	16,010.08	-
131	335101	MEDCA ACADEM INSTRUCTORS	-	310,441.60	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		FUND 11 UNRESTRICTED (WITHOUT DESIGNATED)				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: #N/A	#N/A			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	BYTFD11UNR
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
132	335201	MEDCA EDUCATNL ADMIN/SUPV		-	56,083.66	-
133	335301	MEDCA OTH ACA NONINSTRUCT		-	11,727.96	-
134	336102	MEDCA CLASSIFIED		-	163,067.01	-
135	336202	MEDCA CLASSIFIED ADMIN/SUP		-	39,822.16	-
136	336302	MEDCA INST AIDE DIRECT INSTR		-	14,621.75	-
137	336402	MEDCA INST AIDE NOTDIRCT INS		-	4,897.75	-
138		33's FICA & Medicare (OASDI)		2,313,596.00	1,563,350.36	2,411,272.00
139	340010	Health & Welfare		11,684,587.00	-	12,183,590.00
140	340101	MEDIC ACADEMIC INSTRUCTORS		-	1,653,860.49	-
141	340120	MEDIC ACADEMIC ADJUNCT		-	28,877.83	-
142	340125	MEDIC NON-ACADEMIC ADJUNCT		-	594.51	-
143	340151	MEDIC EDUCATIONL ADMIN/SUP		-	505,026.30	-
144	340252	MEDICAL CLASSIFIED		-	1,990,799.57	-
145	340302	MEDIC CLASSIFIED ADMIN/SUPR		-	361,541.57	-
146	340352	MEDIC INSTR AIDE DIRECT INST		-	130,357.61	-
147	340402	MEDIC INSTAIDE NOTDIRECTINST		-	59,195.62	-
148	341101	DENT ACADEMIC INSTRUCTORS		-	155,049.29	-
149	341151	DENT EDUCATIONAL ADMIN/SUP		-	48,455.92	-
150	341252	DENTAL CLASSIFIED		-	189,943.60	-
151	341302	DENT CLASSIFIED ADMIN/SUPR		-	35,693.72	-
152	341352	DENT INSTR AIDE DIRECT INSTR		-	12,525.43	-
153	341402	DENT INSTAIDE NOT DIRECTINST		-	5,755.95	-
154	342101	VISION ACADEMIC INSTRUCTOR		-	39,483.11	-
155	342151	VISION EDUCATIONL ADMIN/SUP		-	12,107.90	-
156	342252	VISION CLASSIFIED		-	50,804.33	-
157	342302	VISION CLASSIFIED ADMIN/SUP		-	9,057.30	-
158	342352	VISION INSTR AIDE DIRECT INST		-	3,350.43	-
159	342402	VISION INSTAIDE NOT DIRECTINS		-	1,530.41	-
160	343101	LIFE ACADEMIC INSTRUCTORS		-	18,555.98	-
161	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	5,665.59	-
162	343252	LIFE CLASSIFIED		-	23,734.73	-
163	343302	LIFE CLASSIFIED ADMIN/SUPR		-	4,217.86	-
164	343352	LIFE INSTR AIDE DIRECT INSTR		-	1,573.75	-
165	343402	LIFE INST AIDE NOT DIRECT INS		-	706.03	-
166	343503	LIFE EDU ADMIN/SUPR RETIREE		-	392.00	-
167	344101	LTD ACADEMIC INSTRUCTORS		-	54,395.54	-
168	344151	LTD EDUCATIONAL ADMIN/SUPR		-	18,944.78	-
169	344252	LTD (DISABILITY) CLASSIFIED		-	39,238.25	-
170	344302	LTD CLASSIFIED ADMIN/SUPR		-	10,089.46	-
171	344352	LTD INSTR AIDE DIRECT INSTR		-	2,477.74	-
172	344402	LTD INST AIDE NOT DIRECT INST		-	1,000.84	-
173	345101	LTC ACADEMIC INSTRUCTORS		-	6,489.16	-
174	345151	LTC EDUCATIONAL ADMIN/SUPR		-	1,981.18	-
175	345252	LONG TERM CARE CLASSIFIED		-	8,285.35	-
176	345302	LTC CLASSIFIED ADMIN/SUPR		-	1,482.06	-
177	345352	LTC INSTR AIDE DIRECT INSTR		-	548.29	-
178	345402	LTC INST AIDE NOT DIRECT INST		-	250.42	-
179	348010	FUTURE RETIREE HEALTH-ACA		-	1,031,845.58	-
180	348020	FUTURE RETIREE HEALTH-NONACA		-	1,061,357.54	-
181		34's Health & Welfare		11,684,587.00	7,587,243.02	12,183,590.00
182	350010	State Unempl Insurance		76,652.00	-	78,257.00
183	351101	UNEMP ACADEMIC INSTRUCTOR		-	28,895.69	-
184	351201	UNEMP EDUCATIONL ADMN/SUP		-	5,851.57	-
185	351301	UNEMP OTH ACA NONINSTRUCT		-	776.75	-
186	352102	UNEMPLOYMENT CLASSIFIED		-	12,594.05	-
187	352202	UNEMP CLASSIFIED ADMN/SUP		-	3,117.92	-
188	352302	UNEMP INSTR AIDE DIRECT INST		-	1,146.23	-
189	352402	UNEMP INST AIDE NOTDIRCT INS		-	382.45	-
190	353102	UNEMP STUDENT		-	100.17	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		FUND 11 UNRESTRICTED (WITHOUT DESIGNATED)				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: #N/A	#N/A			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	BYTFD11UNR
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
191		35's State Unempl Insurance		76,652.00	52,864.83	78,257.00
192	360010	Workers' Comp		975,818.00	-	1,020,866.00
193	361101	WC ACADEMIC INSTRUCTORS		-	390,347.06	-
194	361201	WC EDUCATIONAL ADMIN/SUPR		-	77,212.43	-
195	361301	WC OTHER ACA NON INSTRUCT		-	12,468.90	-
196	362102	WC CLASSIFIED		-	168,865.36	-
197	362202	WC CLASSIFIED ADMIN/SUPERV		-	41,520.93	-
198	362302	WC INSTR AIDE DIRECT INSTR		-	15,112.11	-
199	362402	WC INSTR AIDE NOTDIRECT INST		-	5,078.65	-
200	363102	WC STUDENT		-	11,075.20	-
201		36's Workers' Comp		975,818.00	721,680.64	1,020,866.00
202	370010	APPLE		159,152.00	-	144,258.00
203	371101	APPLE ACADEMIC INSTRUCTOR		-	64,089.73	-
204	371301	APPLE OTH ACA NONINSTRUCT		-	4,580.64	-
205	372102	APPLE CLASSIFIED		-	12,652.19	-
206	372202	APPLE CLASSIFIED ADMN/SUPR		-	452.42	-
207	372302	APPLE INST AIDE DIRECT INSTR		-	6,033.88	-
208	372402	APPLE INS AIDE NOTDIRECT INS		-	1,161.92	-
209		37's APPLE		159,152.00	88,970.78	144,258.00
210	390010	Other Benefits		589,694.00	-	86,050.00
211	391400	SUPPLEMNT EARLY RETIRE PR		-	557,643.73	-
212	394101	ACA BENEFITS TO SPREAD		-	(26,561.73)	-
213	398000	TB TESTS FOR EMPLOYEES		-	590.00	-
214		39's Other Benefits		589,694.00	531,672.00	86,050.00
215		Employee Benefits Subtotal		20,814,537.00	14,364,539.93	21,239,011.00
216						
217	400010	Supplies & Materials		624,233.00	-	613,688.00
218	411000	SOFTWARE LESS THAN \$5,000.		-	35,669.16	-
219	421000	BOOKS,MAGAZINES,PERIODCLS		-	3,213.55	-
220	422000	SUBSCRIPTIONS, PERIODICALS		-	4,171.60	-
221	423000	BOOKSTORE TEXTBOOKS		-	560.72	-
222	431000	SUPPLIES&MATERIAL,INSTRUCT		-	111,963.74	-
223	431100	SUPPLIES, INSTRUCTIONL FOOD		-	315.20	-
224	441000	SUPPLIES&MATERIAL NONINSTR		-	267,667.53	-
225	441100	SUPPLIES, INSTITUTIONAL		-	7,241.39	-
226	441300	SUPPLIES, FOOD SERVICES		-	19.33	-
227	442000	COST OF FOOD, FOOD SERVICE		-	135.16	-
228	444000	GRADUATION GOWNS		-	(495.00)	-
229	445000	SALES AND USE TAX		-	585.21	-
230	446000	SHIPPING/HANDLING CHARGES		-	100.00	-
231		Supplies & Materials Subtotal		624,233.00	431,147.59	613,688.00
232						
233	500010	Other Oper Exp		8,371,945.00	-	7,721,954.00
234	511000	AUDIT		-	59,538.60	-
235	515100	INTERNET ACCESS		-	174.40	-
236	515300	SOFTWARE LICENSING FEES		-	262,913.01	-
237	525100	MEMBERSHIP, DISTRICT		-	132,542.42	-
238	525200	MEMBERSHIP, EMPLOYEE		-	8,366.12	-
239	535200	INS, FIRE, CASUALTY, LIABILITY		-	609,674.66	-
240	535500	STUDENT ACCIDENT&HOSPITAL		-	57,466.75	-
241	542100	INTEREST, LOAN		-	61.69	-
242	545100	ADVERTISEMENTS REQ BY LAW		-	56,623.31	-
243	545200	LAWYERS' FEES		-	55,618.31	-
244	545300	LEGAL JUDGEMENTS		-	759.00	-
245	551100	ATHLETIC OFFICIALS FEES		-	25,411.90	-
246	551200	CLASSROOM SPEAKERS		-	845.00	-
247	551300	INDEPENDENT CONTRACTOR		-	108,017.35	-
248	551600	WARRANT RECONCILIATION		-	2,376.14	-
249	551900	OTH PERSONAL&CONSULT SVC		-	956,432.08	-

	B	C	D	E	F	G
2						
3						
4						
5						
6	Project Grant :0000000	UNRESTRICTED			Report Request:	Run Apr 15, 2008
7	Deptid: #N/A	#N/A			Layout:	BYTFNDPG
8	Program Code: #N/A	#N/A			Scope Name:	BUDGET COMPARE
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				BYTFD11UNR
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
250	555100	POSTAGE		-	204,993.39	-
251	560900	DISTRICT VEHICLE USE		-	14,060.23	-
252	561000	RENT & LEASE, EQUIPMENT		-	12,975.95	-
253	562000	RENTS & LEASES, LAND/BLDGS		-	258,111.45	-
254	562100	RENTAL OF FIELDS		-	10,825.00	-
255	563000	RENTAL OF TRANSPORTATION		-	19,287.58	-
256	564000	RENTAL OF FILMS		-	10,226.66	-
257	565100	MAINTENANCE AGREEMENT, EQUIP		-	223,605.25	-
258	565200	MAINTENANCE AGREE, SOFTWARE		-	302,194.01	-
259	565300	REPAIR&MAINT NONINST EQUIP		-	40,387.00	-
260	565400	REPAIR&MAINT INSTR EQUIPMT		-	15,050.34	-
261	565500	REPAIRS&MAINTENANCE BLDGS		-	168,120.91	-
262	565550	Maintenance, Grounds		-	720.00	-
263	575100	TRAVEL, ACADEMIC ADMIN		-	30,079.84	-
264	575120	TRAVEL, ACADEMIC EMPLOYEE		-	32,684.09	-
265	575200	TRAVEL, CLASSIFIED ADMINISTR		-	34,544.76	-
266	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	34,238.96	-
267	575300	TRAVEL, STUDENT		-	67,162.80	-
268	575310	TRAVEL WITH STUDENT		-	13,358.42	-
269	575500	ATHLETIC ENTRY FEES		-	20,591.50	-
270	575600	ORIENTATION EXPENSES		-	77.34	-
271	575700	STAFF DEVELOPMENT AT PALOMR		-	50,163.54	-
272	575800	FOOD FOR MEETINGS		-	21,960.59	-
273	580100	ELECTRICITY		-	1,062,294.61	-
274	580150	FUEL, GAS		-	293,756.67	-
275	580200	GASOLINE AND OIL		-	26,205.76	-
276	580250	JANITORIAL SERVICES		-	1,672.40	-
277	580300	LAUNDRY/DRY CLEANING		-	7,534.75	-
278	580350	PEST CONTROL		-	3,796.96	-
279	580400	SEWAGE		-	51,473.48	-
280	580450	TELEPHONE		-	174,225.51	-
281	580500	TELEPHONE CONNECTIONS		-	2,972.69	-
282	580550	WASTE DISPOSAL		-	59,759.84	-
283	580600	WASTE DISPOSAL, HAZARDOUS		-	39,658.09	-
284	580650	WATER		-	105,808.83	-
285	585100	ADMINISTRATIVE EXPENSE		-	44,760.54	-
286	585150	ADVERTISE NOT REQ BY LAW		-	103,097.41	-
287	585200	BAD DEBT EXPENSE		-	(39.17)	-
288	585250	BANK CHARGES		-	4,300.00	-
289	585260	BANK CREDIT CARD EXPENSE		-	157,752.90	-
290	585350	DAMAGE/PERSONL PROPERTY		-	370.00	-
291	585400	DISALLOWED FIN AID GRANTS		-	(96.81)	-
292	585610	TRAN COSTS		-	341.00	-
293	585700	PAYMENT IN LIEU OF TRANSPRT		-	74.00	-
294	585750	PRINTING		-	396,674.35	-
295	585800	PROPERTY TAX EXPENSE		-	151.51	-
296	585900	ROYALTY EXPENSE		-	668.86	-
297	585910	LICENSING FEE		-	37,341.84	-
298	585950	PHYSICAL EXAMINATIONS		-	47.70	-
299		Other Oper Exp Subtotal		8,371,945.00	6,496,844.07	7,721,954.00
300						
301	580010	Indirect Costs Budget Pool		(600,000.00)	-	(600,000.00)
302	585550	INDIRECT COSTS		-	(247,785.57)	-
303		Indirect Costs Subtotal		(600,000.00)	(247,785.57)	(600,000.00)
304						
305	600010	Capital Outlay		847,995.00	-	-
306	612000	SITE IMPROVEMENT		-	6,663.03	-
307	612100	GROUND IMPROVEMENT		-	33,659.40	-
308	622000	BUILDING BUILT IN FIXTURES		-	5,750.26	-

	B	C	D	E	F	G
2		Palomar College				
3		FY 2008-09 TENTATIVE BUDGET AS OF 4/15/08				
4		FUND 11 UNRESTRICTED (WITHOUT DESIGNATED)				
5						Run Apr 15, 2008
6	Project Grant :0000000	UNRESTRICTED			Report Request:	BYTFNDPG
7	Deptid: #N/A	#N/A			Layout:	BUDGET COMPARE
8	Program Code: #N/A	#N/A			Scope Name:	BYTFD11UNR
9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
309	623100	ARCHITECTURL&ENGINEER FEE		-	9,475.98	-
310	623300	PERMITS AND FEES		-	551.68	-
311	624000	BUILDING PURCHASE		-	9,731.98	-
312	631000	LIBRARY BOOKS		-	50,016.46	-
313	632000	LIBRARY MAGAZINE&PERIODICL		-	34,672.48	-
314	633000	LIBRARY NONPRINT MEDIA		-	32,211.92	-
315	644100	EQUIP INSTR ADDTL \$500 - \$4999		-	84,668.33	-
316	644200	EQUIP INSTR REPL \$500 - \$4999		-	1,181.38	-
317	644300	EQUIPMENT INSTRUCTIONL >\$4,999		-	6,220.49	-
318	644400	EQUIP NONINS ADDL \$500 - \$4999		-	143,630.31	-
319	644500	EQUIP NONINS REPL \$500 - \$4999		-	5,050.69	-
320	644600	EQUIPMENT NONINSTRUCTL >\$4,999		-	67,970.91	-
321	644700	EQUIP TECHNOLOGY INSTR >\$4,999		-	4,572.13	-
322	644950	SOFTWARE NONINSTRNL >\$4,999.		-	7,096.97	-
323		Capital Outlay Subtotal		847,995.00	503,124.40	-
324						
325	721010	INTRAFUND TRANS OUT WITHIN		134,153.00	-	63,000.00
326	731000	INTERFUND TRANS OUT BETWEEN		-	414,563.64	-
327	731010	INTERFUND TRANS OUT BETWEEN		784,389.00	-	573,212.00
328	765000	STUDENT LOANS		-	(76.00)	-
329	791010	RESERVE FOR CONTINGENCIES		5,000,000.00	-	-
330	791510	OTHER RESERVES		511,600.00	-	-
331	793010	CONTINGENCY, COLA		2,025,735.00	-	-
332	799010	CONTINGENCY HOLDING ACCOUNT		429,885.00	-	773,099.00
333		Other Outgoing Subtotal		8,885,762.00	414,487.64	1,409,311.00
334						
335	Expense Grand Total			104,969,161.00	70,082,655.59	99,452,123.00
336						
337		81's Federal Revenues Subtotal		-	-	-
338						
339	861100	APPRENTICESHIP APPORTIONM		1,045,647.00	(1,036,186.00)	1,363,402.00
340	861110	APPRENTICESHIP PRIOR YEAR		-	(101,594.00)	-
341	861200	STATE GENERAL APPORTIONMT		35,211,326.00	(23,610,887.00)	31,973,240.00
342	861210	GENERL APPORTNMT PRIOR YR		-	(79,715.00)	-
343	861450	PART TIME FACULTY APPORT		838,297.00	(637,106.00)	838,297.00
344	861500	2% BFAP ADMIN		16,000.00	(31,756.00)	41,784.00
345	867100	HOMEOWNER PROPTAX RELIEF		600,000.00	(270,351.79)	600,000.00
346	868400	Return to Title IV from State		-	(2,551.00)	-
347		86's State Revenues Subtotal		37,711,270.00	(25,770,146.79)	34,816,723.00
348						
349	881100	TAX ALLOCATION SECURD ROLL		44,000,000.00	(26,776,427.13)	47,368,506.00
350	881200	TAX ALLOC SUPPLEMENT ROLL		2,900,000.00	(1,086,690.54)	3,500,000.00
351	881300	TAX ALLOCN UNSECURED ROLL		1,800,000.00	(1,817,935.35)	3,000,000.00
352	881600	PRIOR YEARS TAXES		-	(10,811.47)	-
353	883600	FOLLETT		400,000.00	(476,512.90)	400,000.00
354	886200	INTEREST COUNTY TREASURY		800,000.00	(547,310.47)	800,000.00
355	887400	ENROLLMENT FEE		7,100,000.00	(6,447,680.85)	6,121,731.00
356	887910	TRANSCRIPT INCOME		15,000.00	(11,714.00)	15,000.00
357	888010	NON RESIDENT TUITION USA		500,000.00	(520,521.00)	500,000.00
358	888020	NONRESIDENT TUITON FOREIGN		1,100,000.00	(1,075,275.00)	1,100,000.00
359	889030	COBRA ADMIN FEE		-	(735.94)	-
360	889300	CASH OVER/SHORT		-	252.45	-
361	889500	INDIRECT COST (ADMIN O'HEAD)		-	(225.00)	-
362	889600	LIBRARY FINES		-	(2,867.35)	-
363	889800	RETURNED CHECKS		-	1,587.57	-
364	889830	RETURNED CHECK FEE		-	(355.86)	-
365	889840	COTOP ADMINISTRATIVE FEE (8%)		-	(1,983.87)	-
366	889850	Student Refd Write-off to Dist		-	11.00	-
367	889880	STALE DATED/VOID WARRANTS		-	(9,464.63)	-

	B	C	D	E	F	G
2		Palomar College				
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4		FUND 11 UNRESTRICTED (WITHOUT DESIGNATED)				
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9	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				
10	Class: #N/A	#N/A				
11				FY07-08	FY07-08	FY08-09
12				Budget	Expended/Received	Budget
13	Account	Description			Year to Date	
368	889900	OTHER LOCAL REVENUES		-	(72,075.39)	-
369	889999	BEGINNING BALANCE, LOCAL		8,642,891.00	-	-
370	88's	Local Revenues Subtotal		67,257,891.00	(38,856,735.73)	62,805,237.00
371						
372	89's	Other Sources Subtotal		-	-	-
373						
374	Revenue Grand Total			104,969,161.00	(64,626,882.52)	97,621,960.00

[illegible]

Dowd, Bonnie

From: Skinner, Erik [eskinner@CCCCO.EDU]
Sent: Wednesday, April 02, 2008 7:18 PM
To: SO2CBO@LISTSERV.CCCNEXT.NET
Subject: Budget Update--April 2
Importance: High
Attachments: Highlights of LAO Alternative Budget Proposal for Community Colleges1.docx; CA Community College Budget Talking Points.doc

Dear Colleagues:

This message provides an update on the state budget process. Apologies for the length of time since my last update. The volume of budget activity here in Sacramento, along with a bout with viral pneumonia, has had me tied up. The pace of my updates should pick up again.

Legislative Analyst's Office (LAO) Report

Since my last update, the LAO released its *Analysis of the 2008-2009 Budget Bill*. The attachment, below, provides the highlights from that report. In a nutshell, the LAO reported that the state's 2-year budget shortfall was \$16 billion--\$1.5 billion more than the Governor had estimated in his January budget proposal. However as a result of cuts made in the Special Session, this shortfall has now been whittled down to \$8 billion. To close this remaining gap, the LAO makes numerous recommendations including suspension of the Proposition 98 minimum guarantee, other budget cuts, and raising \$2.7 billion in new revenues by ending a number of tax credits. For the CCCs, LAO recommends raising student fees to \$26 per unit and using the resulting revenues to provide additional growth funding and backfill some of the Governor's proposed cuts to categorical programs. See the attachment for more details.

<<Highlights of LAO Alternative Budget Proposal for Community Colleges1.docx>>

Legislative Hearings

On March 13, the Senate Budget Committee heard the budgets for CCC, UC, and CSU. All three systems presented compelling testimony about how the proposed cuts would harm access to higher education and undermine our ability to train the highly skilled workers that California businesses need to compete in today's economy. A panel of business representatives spoke about how they are dependent on the Community Colleges and the other higher education segments to provide the skilled workers they need. No action was taken in the hearing, but it was clear from the responses of committee members that they want to highlight the proposed cuts and force a public discussion of the difficult trade-offs in this year's budget deliberations.

This afternoon, the Assembly Budget Subcommittee on Education held an overview hearing on the CCC, UC, and CSU budgets in which the heads of the three segments testified. In her remarks, Chancellor Woodruff began by seeking relief on the property tax shortfall. She then went on to urge the Legislature to maintain its investment in the community colleges in order to preserve access to

4/3/2008

higher education and help meet California's workforce needs. These arguments appear to be resonating most with budget makers. No action was taken at the hearing.

Property Tax Shortfall

As you are well aware, we have identified a \$80 million property tax shortfall for the community colleges in the current year. We are working on several fronts to seek relief from this devastating blow:

- **Current Year.** Most immediately, we are advocating with the Governor's Office, legislators, DOF, and LAO to provide additional funds to the colleges in the current year to backfill the shortfall. The most likely source of such funds would be additional Proposition 98 reversions, however, because the state scooped all unused Proposition 98 funds in the Special Session, such funds are few and far between at the moment. We have received sympathetic responses and commitments to keep us in mind, but have not secured any backfill funds as of this time. We need to keep the pressure on budget makers to provide such relief.
- **Budget Year.** We are working with Governor's Office, legislators, DOF, and LAO to ensure that the 2008-09 state budget is appropriately adjusted to reflect the drop in property tax receipts. All parties have signaled a willingness to make such adjustments and we look forward to seeing the adjustment to the 2008-09 budget proposed in the Governor's May Revision. Of course if the appropriate adjustments are not included in the May Revision, we will need to mobilize around that issue. It is helpful that Senator Jack Scott, a long-time champion of the CCC system, got DOF to commit, on record in a legislative hearing, to make appropriate adjustment in May.
- **Permanent Solution.** Efforts are underway to pursue a permanent legislative fix to the property tax shortfall problem by authorizing an automatic backfill. Such legislation has been pursued before without success, but the magnitude of this year's shortfall makes a compelling case of such a fix.

Budget Advocacy

The magnitude of the state's budget shortfall, the level of cuts proposed to the CCCs, and the property tax shortfall make this an exceptional year in which our budget advocacy is more important than ever. Responding to the heightened need for advocacy, the System Office coordinated a Legislative Advocacy Day in early March during which Members of the Board of Governors, the Chancellor, and many CCC stakeholders visited legislators and key budget staff throughout the Capitol. Below is a set of talking points used to guide our message that day.

<<CA Community College Budget Talking Points.doc>>

Other groups, including the League and FACC, have also been coordinating an increased number of legislative visits and advocacy events in Sacramento and across the state. This Friday, City College of San Francisco will host a major budget rally that will be attended by legislators and other prominent public officials. Chancellor Woodruff has been working closely with the heads of UC and CSU to conduct media events around the proposed budget cuts.

As we approach the May Revision and budget deliberations become more concrete and more intense, it is crucial that we step up our budget advocacy even further. For this reason, there is a critical need for you at the local level to step up your involvement in budget advocacy in the coming weeks. Local advocacy is often the most effective means of influencing the views and votes of state legislators. In addition, voices from community college districts also add power and credibility to our state-level advocacy with the governor and other state-wide officials.

Below is a list of activities that local community college stakeholders can engage in to have a major impact on how the community colleges will fair in this year's state budget process. I urge you to:

- 1) Visit your local legislators in their district offices and/or Sacramento
- 2) Generate media attention such as letters to the editor, op-eds, talk radio, or press conferences
- 3) Generate local attention through campus events and community forums
- 4) Send letters to the governor and legislators regarding the CCC budget
- 5) Support and participate in advocacy efforts organized by your fellow CCC stakeholders

As you do so, the talking points (provided in file attached above) can provide a framework for your advocacy. This will help us send a unified message as a system, increasing our effectiveness. More updates will follow on the topic of budget advocacy. We are currently coordinating with the League, FACCC, and other groups to set up some resources to facilitate such advocacy efforts across the system.

Regards,

Erik Skinner

Vice Chancellor for Fiscal Policy

Chancellor's Office

California Community Colleges

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