

**2008-09
ADOPTED BUDGET
SUMMARY**

Pasadena Area Community College District
Pasadena City College

Board of Trustees' Meeting
October 15, 2008

PASADENA AREA COMMUNITY COLLEGE DISTRICT
2007-08 to 2008-09 Comparison
Unrestricted General Fund
Budgeted Personnel Positions

		07-08	08-09
		Total	Total
1110	Teachers	329.85	327.51
1111	Instructional Monthly Other	4.39	4.15
1180	Teachers Sabbaticals	5.54	5.25
1360	LongTerm Substitutes	4.78	5.40
	Total Teaching	344.56	342.31
1220	Academic Managers	32.90	33.60
1230	Counselors/Librarians/Others	43.92	24.71
1270	Noninstructional - Reassigned Time	0.00	23.93
1280	Others Sabbaticals	0.00	2.10
	Total Other Academic	76.82	84.34
TOTAL ACADEMIC		421.38	426.65
2120	Classified Managers	11.50	11.67
2125	Classified Supervisors	18.10	18.10
	Total Classified Management	29.60	29.77
2127	Classified Confidentials	9.00	10.00
2130	Classified Monthly	236.52	238.37
2140	Classified M&O Monthly	85.00	86.00
	Total Classified Non-Management	330.52	334.37
TOTAL CLASSIFIED		360.12	364.14
TOTAL EMPLOYEES		781.50	790.79

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2008 - 2009 Summary of Total Appropriations

FUND NUMBER	FUND NAME	AMOUNT
FUND 01	UNRESTRICTED GENERAL FUND TOTAL 2008-09 APPROPRIATION	\$141,149,194
FUND 03	RESTRICTED GENERAL FUND TOTAL 2008-09 APPROPRIATION	\$18,370,418
FUND 29	CAPITAL SERVICING FUND TOTAL 2008-09 APPROPRIATION	\$874,712
FUND 33	CHILD DEVELOPMENT FUND TOTAL 2008-09 APPROPRIATION	\$1,279,985
FUND 41	CAPITAL OUTLAY FUND TOTAL 2008-09 APPROPRIATION	\$15,424,308
FUND 42	BUILDING FUND TOTAL 2008-09 APPROPRIATION	\$67,640,714
FUND 43	SCHEDULED MAINTENANCE FUND TOTAL 2008-09 APPROPRIATION	\$5,050,509
FUND 61	SELF-INSURANCE FUND TOTAL 2008-09 APPROPRIATION	\$20,489,017
FUND 74	STUDENT FINANCIAL AID FUND TOTAL 2008-09 APPROPRIATION	\$19,096,303
	TOTAL 2008-09 DISTRICT APPROPRIATIONS	\$289,375,160

2008 - 2009 FINAL BUDGET

General Fund - Unrestricted

PROGRAM NUMBER	PROGRAM NAME	2007-08 ADOPTED TOTAL	2007-08 ACTUAL TOTAL	2008-09 ADOPTED TOTAL
<u>BEGINNING BALANCE</u>		14,492,775	14,492,775	15,862,854
<u>INCOME</u>				
<u>FEDERAL</u>				
8110	Forest Reserve	40,000	46,580	46,000
8120	Higher Education Act/Admin Allowance	112,704	59,383	123,103
8130	WIA / Nursing	12,273	12,273	12,074
8150	Student Financial Aid/Admin Allowance	46,173	48,904	46,590
8160	Veterans' Education	2,200	2,191	2,000
8170	VATEA/Admin Allowance	2,948	2,948	26,966
8199	Other Federal Revenue	18,891	16,532	22,995
TOTAL FEDERAL INCOME		235,189	188,811	279,728
<u>STATE</u>				
8611	State General Apportionment	76,571,369	78,591,261	80,762,163
8611	State General Apportionment / PFE / ARCC	4,400,000	4,400,000	2,800,000
	Subtotal	80,971,369	82,991,261	83,562,163
8612	Basic Skills	359,673	0	0
8613	Enrollment Fee Waiver (2%)	109,956	112,898	106,132
8617	Parttime Faculty Compensation	998,221	998,221	889,459
8618	Other General Apportionment	0	0	1,443,723
8622	EOPS State Project	7,845	7,845	5,500
8623	DSPS Special	0	38,324	0
8626	Matriculation/Admin Allowance	43,000	43,001	24,700
8629	Other Categorical Apportionment	49,583	73,776	45,630
8659	Other Categorical Program Allocations	5,682	6,112	5,528
8672	Homeowners Property Tax Relief	155,000	157,551	155,000
8679	Other Tax Relief	12,000	12,716	12,000
8681	State Lottery Proceeds	2,816,275	2,814,862	2,787,160
8682	Mandated Costs	0	0	0
8699	Misc State Revenue	48,491	90,866	83,642
TOTAL STATE INCOME		85,577,095	87,347,433	89,120,637

2008 - 2009 FINAL BUDGET

General Fund - Unrestricted

PROGRAM NUMBER	PROGRAM NAME	2007-08 ADOPTED TOTAL	2007-08 ACTUAL TOTAL	2008-09 ADOPTED TOTAL
<u>LOCAL</u>				
8811	Tax Allocation / Secured Roll	15,869,636	14,805,613	15,651,052
8812	Tax Allocation / Supplemental Roll	956,002	819,973	956,002
8813	Tax Allocation / Unsecured Roll	764,802	667,443	764,802
8816	Prior Years Taxes	1,000,000	1,170,148	1,000,000
8817	Educational Revenue Augmentation	529,603	-1,145,806	529,603
	Subtotal	19,120,043	16,317,371	18,901,459
8820	Gifts and Grants	150,000	135,655	135,000
8840	Sale of Publications	20,000	29,384	29,000
8851	Rentals / Civic Center	200,000	252,878	252,000
8854	Rentals / Bookstore	20,000	20,004	20,000
8859	Rentals / Miscellaneous	109,172	113,292	113,172
8860	Interest on Deposits	950,000	1,675,984	1,000,000
8872	Extended Learning Center	784,331	722,903	814,343
8874	Enrollment Fees	6,038,582	6,509,462	6,430,550
8877	Course Materials Fees	87,000	119,501	87,000
8879	Student Records	150,000	174,141	174,000
8880	Non Resident Tuition	5,500,000	6,779,863	6,500,000
8885	Other Student Fees and Charges	45,800	47,657	49,600
8890	Other Local Income	1,212,910	1,239,070	1,369,851
8892	Short/Over	0	1,317	0
8893	AdminAllow/Employee Benefits	0	956	0
	TOTAL LOCAL INCOME	34,387,838	34,139,438	35,875,975
OTHER FINANCING SOURCES				
8900	Sale of Equipment	10,000	46,113	10,000
8982	Intrafund Transfers In	0	0	0
	OTHER FINANCING SOURCES	10,000	46,113	10,000
	<u>TOTAL INCOME</u>	120,210,122	121,721,795	125,286,340
	<u>TOTAL RESOURCES</u>	134,702,897	136,214,570	141,149,194
 <u>TOTAL GENERAL REVENUE SUMMARY</u>				
	Property Tax Revenue	19,120,043	16,317,371	18,901,459
	Student Enrollment Fees	6,038,582	6,509,462	6,430,550
	State General Apportionment	80,971,369	82,991,261	83,562,163
	TOTAL GENERAL REVENUE	106,129,994	105,818,094	108,894,172

2008 - 2009 FINAL BUDGET

General Fund - Unrestricted

PROGRAM NUMBER	PROGRAM NAME	2007-08 ADOPTED TOTAL	2007-08 ACTUAL TOTAL	2008-09 ADOPTED TOTAL
<u>EXPENSES</u>				
<u>ACADEMIC SALARIES</u>				
1110	Teachers Monthly	26,612,677	26,176,632	27,713,661
1111	Teachers Monthly, Other	357,331	388,923	330,729
1180	Teachers Sabbatical	378,796	403,691	396,604
1189	Distributed Reserve	2,928,012	0	1,057,920
	Subtotal	30,276,816	26,969,246	29,498,914
1210	Nontchg Overload	97,264	169,899	97,264
1220	Cert Management	4,135,660	4,218,552	4,514,987
1230	Cert NonTeaching	3,821,974	4,546,723	2,245,506
1240	NonTchg Hourly	254,307	422,060	264,307
1270	Instructional - Reassigned Time	0	0	2,144,292
1280	Non Tchg Sabbatical	0	0	221,704
	Subtotal	8,309,205	9,357,234	9,488,060
1310	Instruction Contract Overload	3,707,159	4,153,635	4,226,777
1320	Instruction Adjunct Hourly	16,832,239	17,453,084	16,317,046
1321	Instruction Hourly, Other	100,818	61,153	100,818
1360	Instruction Long Term Sub	302,890	460,900	364,638
	Subtotal	20,943,106	22,128,772	21,009,279
1420	NonTchg Stipends	78,790	339,374	87,790
	Subtotal	78,790	339,374	87,790
	<u>TOTAL ACADEMIC</u>	59,607,917	58,794,626	60,084,043
<u>CLASSIFIED SALARIES</u>				
2115	Board of Trustees	33,600	33,600	33,600
2120	Management Monthly	1,162,183	1,084,742	1,250,869
2125	Supervision Monthly	1,244,234	1,278,493	1,371,996
2127	Confidential Monthly	584,778	605,313	638,852
2130	Classified Monthly	11,911,330	11,215,528	12,707,208
2140	M&O Monthly	3,841,144	4,151,411	4,316,207
2145	Professional Growth Stipend	500	0	500
2189	Distributed Reserve	2,728,156	0	1,672,189
	Subtotal	21,505,925	18,369,087	21,991,421
2210	InstrAide Monthly	0	0	0
	Subtotal	0	0	0
2310	Hourly Classified	143,468	164,890	124,829
2311	Student Workers	710,546	1,069,881	738,087
2312	Overtime / Relief	1,059,147	3,034,965	1,091,894
2314	Overtime / Classified Monthly Employee	0	0	82,707
	Subtotal	1,913,161	4,269,736	2,037,517
2410	Hourly Instructional Aides	101,989	209,879	100,089
	Subtotal	101,989	209,879	100,089
	<u>TOTAL CLASSIFIED</u>	23,521,075	22,848,702	24,129,027
	<u>TOTAL SALARIES</u>	83,128,992	81,643,328	84,213,070

2008 - 2009 FINAL BUDGET

General Fund - Unrestricted

PROGRAM NUMBER	PROGRAM NAME	2007-08 ADOPTED TOTAL	2007-08 ACTUAL TOTAL	2008-09 ADOPTED TOTAL
<u>EMPLOYEE BENEFITS</u>				
3111	STRS Teachers	3,346,315	3,435,146	3,499,371
3120	STRS Classified	16,978	20,077	20,236
3130	STRS Other Certificated	681,099	748,865	714,049
3189	Distributed Reserve	692,887	0	551,652
	Subtotal	4,737,279	4,204,088	4,785,308
3211	PERS Teachers	22,235	16,050	26,591
3212	PERS InstrAides	9,085	363	10,598
3220	PERS Classified	1,655,911	1,702,160	1,962,039
3230	PERS Other Certificated	49,794	45,261	60,660
	Subtotal	1,737,025	1,763,834	2,059,888
3311	OASDI Teachers	26,025	15,188	27,392
3312	OASDI Class InstrAides	1,375	242	1,616
3320	OASDI Classified	1,072,085	1,169,885	1,235,159
3330	OASDI Other Cert	35,266	23,397	36,096
3351	Medicare Teachers	679,591	564,926	691,968
3352	Medicare Class InstrAides	2,900	3,030	2,947
3360	Medicare Classified	275,084	311,775	322,376
3370	Medicare Other Certificated	123,259	105,058	130,036
	Subtotal	2,215,585	2,193,501	2,447,590
3411	HWB Teachers	4,075,667	4,177,809	4,601,838
3412	HWB Class InstrAides	24,217	0	0
3420	HWB Classified	4,200,552	4,303,407	4,688,261
3430	HWB Other Cert	1,094,984	1,063,514	1,227,430
3490	HWB Retirement Benefits: Current	984,652	984,652	1,050,000
3491	HWB Retirement Benefits: Funding	1,400,000	1,400,000	1,400,000
	Subtotal	11,780,072	11,929,382	12,967,529
3511	SUI Teachers	23,497	34,966	40,533
3512	SUI Class InstrAides	557	137	570
3520	SUI Classified	9,813	15,169	21,263
3531	SUI Other Cert	5,322	6,808	9,983
3540	SUI Assessments	58,000	186,931	58,000
	Subtotal	97,189	244,011	130,349
3611	WCI Teachers	468,600	495,262	499,805
3612	WCI Class InstrAides	2,177	2,128	2,190
3620	WCI Classified	203,675	178,123	232,748
3630	WCI Other Cert	87,198	97,463	97,216
	Subtotal	761,650	772,976	831,959
3711	CILB (Teachers)	164,216	143,188	184,554
3720	CILB (Classified)	101,452	92,787	101,452
3730	CILB (Other Cert)	49,041	23,753	53,469
	Subtotal	314,709	259,728	339,475
3811	Apple (Teachers)	229,784	228,978	243,504
3812	Apple (InstrAides)	10,285	7,590	10,341
3820	Apple (Classified)	65,288	86,917	92,919
3830	Apple (Other Cert)	2,661	3,740	3,037
	Subtotal	308,018	327,225	349,801
<u>TOTAL EMPLOYEE BENEFITS</u>		21,951,527	21,694,745	23,911,899
<u>TOTAL COMPENSATION</u>		105,080,519	103,338,073	108,124,969

2008 - 2009 FINAL BUDGET

General Fund - Unrestricted

PROGRAM NUMBER	PROGRAM NAME	2007-08 ADOPTED TOTAL	2007-08 ACTUAL TOTAL	2008-09 ADOPTED TOTAL
<u>SUPPLIES</u>				
4110	Books	14,891	20,388	13,691
4189	Distributed Reserve	819,554	0	195,000
	Subtotal	834,445	20,388	208,691
4301	Supplies	1,492,197	1,574,636	1,537,204
4302	Software	36,529	18,845	31,908
4303	Duplicating	210,223	-9,324	218,828
4304	Printing	98,132	165,684	125,319
4310	Fuel (Gasoline & Diesel)	75,000	85,507	75,000
4380	Stores Adjustment	0	-3	0
	Subtotal	1,912,081	1,835,345	1,988,259
4400	Instructional Media Supplies	48,541	39,061	52,541
	Subtotal	48,541	39,061	52,541
	<u>TOTAL SUPPLIES</u>	2,795,067	1,894,794	2,249,491
<u>SERVICES</u>				
5120	Consultants	377,535	401,483	913,346
5140	Lecturers/Performing Artists	219,745	287,377	237,884
5150	Other	20,000	66,084	10,800
5189	Distributed Reserve	450,846	0	190,000
5199	ARCC Balance Holding Acct	1,067,007	0	1,199,122
	Subtotal	2,135,133	754,944	2,551,152
5210	Conference/Seminars/Workshop	168,656	376,452	159,656
5220	Mileage Expense	20,921	14,542	21,021
5250	Student Travel Expense	83,540	177,197	83,540
	Subtotal	273,117	568,191	264,217
5310	Institutional Membership Fees	129,981	125,815	133,378
	Subtotal	129,981	125,815	133,378
5410	Fire and Casualty Insurance	600,000	600,000	700,000
5420	Student Insurance	81,709	81,709	81,709
5430	Other Insurance/Extended Learning	1,500	0	1,000
5440	Insurance Registration/Bus Serv	0	9,993	0
	Subtotal	683,209	691,702	782,709
5510	Heating Oil & Gas	470,000	683,154	495,000
5513	Telephone	158,925	181,671	158,425
5514	Water	237,628	204,988	238,425
5515	Electricity	1,950,822	1,950,172	1,951,753
5521	Waste Disposal	85,000	94,048	81,000
5525	General Housekeeping	18,006	15,553	18,006
5530	Toxic Waste Disposal	45,000	46,417	45,000
	Subtotal	2,965,381	3,176,003	2,987,609
5630	Repair/ Upkeep - Bldgs/Grnds	339,600	258,894	444,237
5640	Repair/Maintenance - Equip	670,289	662,259	662,755
5660	Rental Expense	374,385	313,883	366,245
5690	Other	8,184	10,940	8,184
	Subtotal	1,392,458	1,245,976	1,481,421
5710	Board Elections	315,000	103,179	315,000
5720	Auditing Services	72,000	71,460	72,000
5730	Legal Expenses	192,000	242,376	402,000
5740	Legal Advertising	6,209	107	6,209
	Subtotal	585,209	417,122	795,209

2008 - 2009 FINAL BUDGET

General Fund - Unrestricted

PROGRAM NUMBER	PROGRAM NAME	2007-08 ADOPTED TOTAL	2007-08 ACTUAL TOTAL	2008-09 ADOPTED TOTAL
5810	Software	587,892	708,924	468,377
5820	Other Services	1,480,835	1,318,371	1,757,675
5830	Finance Charges	253,000	269,270	270,000
5840	Advertising	73,025	64,835	88,086
5851	Game Officials	18,200	24,120	25,000
5860	Professional Growth	5,500	5,033	5,500
5880	Postage	222,147	198,706	229,996
	Subtotal	2,640,599	2,589,259	2,844,634
	<u>TOTAL SERVICES</u>	10,805,087	9,569,012	11,840,329
<u>CAPITAL OUTLAY</u>				
6120	Site Improvements	0	0	0
	Subtotal	0	0	0
6210	Construction and Modifications	63,566	85,264	63,118
	Subtotal	63,566	85,264	63,118
6310	Library Books	52,000	32,408	52,000
	Subtotal	52,000	32,408	52,000
6410	New Equipment	131,588	190,850	209,469
6411	Computer Equipment	13,923	553,969	6,506
6412	Depreciable Equipment	138,612	332,666	119,000
6413	Depreciable Computer Equipment	89,572	164,188	0
6420	Replacement Equipment	95,121	95,120	0
6430	Equipment Lease Purchase	229,722	159,976	310,664
6489	Distributed Reserve	715,345	0	600,000
	Subtotal	1,413,883	1,496,769	1,245,639
	<u>TOTAL CAPITAL OUTLAY</u>	1,529,449	1,614,441	1,360,757
	<u>TOTAL EXPENSES</u>	120,210,122	116,416,320	123,575,546
<u>OTHER OUTGO</u>				
7200	Intrafund Transfers	81,766	499,130	80,418
7310	Non Mandatory Transfers	3,433,517	3,433,017	1,605,276
7500	Student Financial Aid	5,000	-7,515	5,000
7501	Financial Aid Title IV	5,000	6,391	5,000
7610	Payments for Student Books	0	0	0
7620	Other Payments for Students	3,600	4,375	3,600
7689	Distributed Res Other Payments to Students	38,842	0	11,500
7900	Contingencies	4,875,050	0	3,812,854
	<u>TOTAL OTHER OUTGO</u>	8,442,775	3,935,398	5,523,648
<u>FUND BALANCE</u>				
9760	Designated - General Reserve	6,050,000	0	12,050,000
	<u>TOTAL FUND BALANCE</u>	6,050,000	0	12,050,000
	<u>TOTAL APPROPRIATED</u>	134,702,897	120,351,718	141,149,194

2008 - 2009 FINAL BUDGET

General Fund - Unrestricted

PROGRAM NUMBER	PROGRAM NAME	2007-08 ADOPTED TOTAL	2007-08 ACTUAL TOTAL	2008-09 ADOPTED TOTAL
<u>GENERAL FUND SUMMARY</u>				
<u>AVAILABLE REVENUE</u>				
	BEGINNING BALANCE	14,492,775	14,492,775	15,862,854
	TOTAL INCOME	120,210,122	121,721,795	125,286,340
	TOTAL RESOURCES	134,702,897	136,214,570	141,149,194
<u>APPROPRIATIONS</u>				
	TOTAL EXPENSES	120,210,122	116,416,320	123,575,546
	INTERFUND TRANSFERS/OTH OUTGO	3,567,725	3,935,398	1,710,794
	TOTAL OUTGO	123,777,847	120,351,718	125,286,340
	RESERVES / ENDING BALANCE	10,925,050	0	15,862,854
	TOTAL APPROPRIATIONS	134,702,897	120,351,718	141,149,194
	RESERVES / ENDING BALANCE			
	AS PERCENT OF: INCOME	9.09%	0.00%	12.66%
	EXPENSES	9.09%	0.00%	12.84%
	DIFFERENCE BETWEEN TOTAL AVAILABLE AND TOTAL APPROPRIATIONS	0	0	0
<u>COMPENSATION SUMMARY</u>				
	TOTAL INCOME	120,210,122	121,721,795	125,286,340
	TOTAL EXPENSES	120,210,122	116,416,320	123,575,546
	TOTAL COMPENSATION	105,080,519	103,338,073	108,124,969
	COMPENSATION AS PERCENT OF INCOME	87.41%	84.90%	86.30%
	COMPENSATION AS PERCENT OF EXPENSES	87.41%	88.77%	87.50%