

**2009 – 2010
ADOPTED BUDGET
SUMMARY**

Pasadena Area Community College District
Pasadena City College

Board of Trustees' Meeting
September 16, 2009

PASADENA AREA COMMUNITY COLLGE DISTRICT

2009 – 2010 FINAL BUDGET General Fund - Unrestricted

	<u>2008-09 ADOPTED TOTAL</u>	<u>2008-09 ACTUAL TOTAL</u>	<u>2009-10 ADOPTED TOTAL</u>
<u>BEGINNING BALANCE</u>	15,862,854	15,862,854	18,558,842
<u>INCOME</u>			
<u>FEDERAL</u>			
8110 Forest Reserve	46,000	53,697	53,000
8120 Higher Education Act/Admin Allowance	123,103	81,642	104,884
8130 WIA / Nursing	12,074	12,075	12,273
8150 Student Financial Aid/Admin Allowance	46,590	51,510	49,071
8160 Veterans' Education	2,000	2,128	2,000
8170 VATEA/Admin Allowance	26,966	11,394	18,177
8199 Other Federal Revenue	22,995	14,342	18,582
TOTAL FEDERAL INCOME	279,728	226,789	257,987
 <u>STATE</u>			
8611 State General Apportionment	80,762,163	78,167,974	75,961,119
8611 State General Apportionment / ARCC	2,800,000	2,800,000	2,400,000
Subtotal	83,562,163	80,967,974	78,361,119
8612 Basic Skills	0	0	0
8613 Enrollment Fee Waiver (2%)	106,132	107,323	102,662
8617 Parttime Faculty Compensation	889,459	989,230	484,758
8618 Other General Apportionment	1,443,723	1,444,481	0
8622 EOPS State Project	5,500	5,500	6,500
8623 DSPTS Special	0	29,835	0
8626 Matriculation/Admin Allowance	24,700	24,700	0
8629 Other Categorical Apportionment	45,630	71,603	52,296
8659 Other Categorical Program Allocations	5,528	5,812	6,123
8672 Homeowners Property Tax Relief	155,000	158,172	158,172
8679 Other Tax Relief	12,000	12,696	12,000
8681 State Lottery Proceeds	2,787,160	2,824,574	2,700,817
8682 Mandated Costs	0	0	0
8699 Misc State Revenue	83,642	113,588	83,216
TOTAL STATE INCOME	89,120,637	86,755,488	81,967,663

2009 – 2010 FINAL BUDGET General Fund - Unrestricted

		2008-09 ADOPTED <u>TOTAL</u>	2008-09 ACTUAL <u>TOTAL</u>	2009-10 ADOPTED <u>TOTAL</u>
<u>LOCAL</u>				
8811	Tax Allocation / Secured Roll	15,651,052	16,042,259	14,759,218
8812	Tax Allocation / Supplemental Roll	956,002	462,170	362,914
8813	Tax Allocation / Unsecured Roll	764,802	716,341	725,828
8816	Prior Years Taxes	1,000,000	1,896,293	1,814,569
8817	Educational Revenue Augmentation	529,603	-739,311	0
	Subtotal	18,901,459	18,377,752	17,662,529
8820	Gifts and Grants	135,000	108,744	107,000
8840	Sales & Commissions	29,000	21,657	21,000
8851	Rentals / Civic Center	252,000	246,923	246,000
8854	Rentals / Bookstore	20,000	20,004	20,000
8859	Rentals / Miscellaneous	113,172	113,292	113,172
8860	Interest on Deposits	1,000,000	692,015	420,625
8872	Extended Learning Center	814,343	733,043	733,000
8874	Enrollment Fees	6,430,550	6,490,854	7,793,651
8877	Course Materials Fees	87,000	120,122	118,900
8879	Student Records	174,000	174,792	174,700
8880	Non Resident Tuition	6,500,000	7,569,100	7,500,000
8885	Other Student Fees and Charges	49,600	48,386	48,200
8890	Other Local Income	1,369,851	1,227,699	746,133
8892	Short/Over	0	85	0
8893	AdminAllow/Employee Benefits	0	1,081	0
	TOTAL LOCAL INCOME	35,875,975	35,945,548	35,704,910
OTHER FINANCING SOURCES				
8912	Sale of Equipment	10,000	38,541	10,000
8982	Intrafund Transfers In	0	0	0
	OTHER FINANCING SOURCES	10,000	38,541	10,000
	<u>TOTAL INCOME</u>	125,286,340	122,966,367	117,940,560
	<u>TOTAL RESOURCES</u>	143,845,182	138,829,221	136,499,402

2009 – 2010 FINAL BUDGET
General Fund - Unrestricted

	2008-09 ADOPTED <u>TOTAL</u>	2008-09 ACTUAL <u>TOTAL</u>	2009-10 ADOPTED <u>TOTAL</u>
<u>TOTAL GENERAL REVENUE SUMMARY</u>			
Property Tax Revenue	18,901,459	18,377,752	17,662,529
Student Enrollment Fees	6,430,550	6,490,854	7,793,651
State General Apportionment	83,562,163	80,967,974	78,361,119
TOTAL GENERAL REVENUE	108,894,172	105,836,580	103,817,299

2009 – 2010 FINAL BUDGET General Fund - Unrestricted

<u>EXPENSES</u>		<u>2008-09 ADOPTED TOTAL</u>	<u>2008-09 ACTUAL TOTAL</u>	<u>2009-10 ADOPTED TOTAL</u>
<u>ACADEMIC SALARIES</u>				
1110	Teachers Monthly	27,713,661	26,451,861	28,204,718
1111	Teachers Monthly, Other	330,729	385,862	348,896
1180	Teachers Sabbatical	396,604	403,066	378,283
1189	Distributed Reserve	1,057,920	0	816,140
	Subtotal	29,498,914	27,240,789	29,748,037
1210	Nontchg Overload	97,264	66,057	97,264
1220	Cert Management	4,514,987	4,541,825	4,807,127
1230	Cert NonTeaching	2,245,506	2,244,634	2,516,526
1240	NonTchg Hourly	264,307	417,731	270,384
1270	Instructional - Reassigned Time	2,144,292	2,215,854	1,476,067
1280	Non Tchg Sabbatical	221,704	217,619	69,058
	Subtotal	9,488,060	9,703,720	9,236,426
1310	Instruction Contract Overload	4,226,777	4,850,769	0
1320	Instruction Adjunct Hourly	16,317,046	17,590,514	0
1321	Instruction Hourly, Other	100,818	43,424	0
1360	Instruction Long Term Sub	364,638	510,986	234,786
	Subtotal	21,009,279	22,995,693	234,786
1389	Distributed Reserve	0	0	20,386,000
	Subtotal	0	0	20,386,000
1420	NonTchg Stipends	87,790	250,091	56,897
	Subtotal	87,790	250,091	56,897
	<u>TOTAL ACADEMIC</u>	<u>60,084,043</u>	<u>60,190,294</u>	<u>59,662,146</u>
<u>CLASSIFIED SALARIES</u>				
2115	Board of Trustees	33,600	33,600	33,600
2120	Management Monthly	1,250,869	1,153,870	1,283,940
2125	Supervision Monthly	1,371,996	1,419,347	1,479,633
2127	Confidential Monthly	638,852	612,825	644,169
2130	Classified Monthly	12,707,208	11,808,385	11,925,100
2140	M&O Monthly	4,316,207	4,027,238	4,079,624
2145	Professional Growth Stipend	500	0	500
2189	Distributed Reserve	1,672,189	0	2,280,658
	Subtotal	21,991,421	19,055,264	21,727,224
2210	InstrAide Monthly	0	0	0
	Subtotal	0	0	0
2310	Hourly Classified	124,829	182,357	119,248
2311	Student Workers	738,087	1,077,042	680,491
2312	Overtime / Relief	1,091,894	2,394,394	1,277,509
2314	Overtime / Classified Monthly Employee	82,707	431,807	167,633
	Subtotal	2,037,517	4,085,600	2,244,881
2410	Hourly Instructional Aides	100,089	130,276	95,137
	Subtotal	100,089	130,276	95,137
	<u>TOTAL CLASSIFIED</u>	<u>24,129,027</u>	<u>23,271,140</u>	<u>24,067,242</u>
	<u>TOTAL SALARIES</u>	<u>84,213,070</u>	<u>83,461,433</u>	<u>83,729,388</u>

2009 – 2010 FINAL BUDGET

General Fund - Unrestricted

		2008-09 ADOPTED <u>TOTAL</u>	2008-09 ACTUAL <u>TOTAL</u>	2009-10 ADOPTED <u>TOTAL</u>
<u>EMPLOYEE BENEFITS</u>				
3111	STRS Teachers	3,499,371	3,462,209	3,487,545
3120	STRS Classified	20,236	20,172	20,170
3130	STRS Other Certificated	714,049	754,304	727,093
3189	Distributed Reserve	551,652	0	654,201
	Subtotal	4,785,308	4,236,685	4,889,009
3211	PERS Teachers	26,591	19,384	19,381
3212	PERS InstrAides	10,598	0	0
3220	PERS Classified	1,962,039	1,787,999	1,868,909
3230	PERS Other Certificated	60,660	58,423	71,231
	Subtotal	2,059,888	1,865,805	1,959,521
3311	OASDI Teachers	27,392	17,080	17,169
3312	OASDI Class InstrAides	1,616	0	6,203
3320	OASDI Classified	1,235,159	1,206,544	1,203,589
3330	OASDI Other Cert	36,096	31,707	32,060
3351	Medicare Teachers	691,968	589,231	676,025
3352	Medicare Class InstrAides	2,947	1,892	1,731
3360	Medicare Classified	322,376	319,455	296,036
3370	Medicare Other Certificated	130,036	113,260	128,401
	Subtotal	2,447,590	2,279,169	2,361,214
3411	HWB Teachers	4,601,838	4,484,738	4,525,413
3412	HWB Class InstrAides	0	0	0
3420	HWB Classified	4,688,261	4,432,416	4,674,533
3430	HWB Other Cert	1,227,430	1,132,797	1,130,691
3490	HWB Retirement Benefits: Current	1,050,000	1,050,000	1,050,000
3491	HWB Retirement Benefits: Funding	1,400,000	1,400,000	1,400,000
	Subtotal	12,967,529	12,499,951	12,780,637
3511	SUI Teachers	40,533	150,347	138,788
3512	SUI Class InstrAides	570	390	360
3520	SUI Classified	21,263	66,356	59,824
3531	SUI Other Cert	9,983	30,036	26,647
3540	SUI Assessments	58,000	43,539	43,540
	Subtotal	130,349	290,670	269,159
3611	WCI Teachers	499,805	502,702	462,651
3612	WCI Class InstrAides	2,190	1,305	1,194
3620	WCI Classified	232,748	182,547	212,829
3630	WCI Other Cert	97,216	100,021	88,805
	Subtotal	831,959	786,575	765,479
3711	CILB (Teachers)	184,554	170,999	170,996
3720	CILB (Classified)	101,452	123,718	121,639
3730	CILB (Other Cert)	53,469	24,709	24,706
	Subtotal	339,475	319,426	317,341
3811	Apple (Teachers)	243,504	246,384	110,046
3812	Apple (InstrAides)	10,341	4,842	5,268
3820	Apple (Classified)	92,919	83,180	60,610
3830	Apple (Other Cert)	3,037	4,612	4,157
	Subtotal	349,801	339,018	180,081
<u>TOTAL EMPLOYEE BENEFITS</u>		23,911,899	22,617,298	23,522,441
<u>TOTAL COMPENSATION</u>		108,124,969	106,078,731	107,251,829

2009 – 2010 FINAL BUDGET

General Fund - Unrestricted

		<u>2008-09</u> <u>ADOPTED</u> <u>TOTAL</u>	<u>2008-09</u> <u>ACTUAL</u> <u>TOTAL</u>	<u>2009-10</u> <u>ADOPTED</u> <u>TOTAL</u>
<u>SUPPLIES</u>				
4110	Books	13,691	9,296	8,298
4189	Distributed Reserve	195,000	0	145,900
	Subtotal	208,691	9,296	154,198
4301	Supplies	1,537,204	1,615,711	1,581,340
4302	Software	31,908	10,730	18,672
4303	Duplicating	218,828	30,748	205,443
4304	Printing	125,319	163,576	100,328
4310	Fuel (Gasoline & Diesel)	75,000	69,740	74,750
4380	Stores Adjustment	0	-523	0
	Subtotal	1,988,259	1,889,983	1,980,533
4400	Instructional Media Supplies	52,541	14,807	23,367
	Subtotal	52,541	14,807	23,367
<u>TOTAL SUPPLIES</u>		2,249,491	1,914,086	2,158,098
<u>SERVICES</u>				
5120	Consultants	913,346	678,133	511,894
5140	Lecturers/Performing Artists	237,884	270,285	233,203
5150	Other	10,800	94,012	3,980
5189	Distributed Reserve	190,000	0	261,400
5199	ARCC Balance Holding Acct	1,199,122	0	0
	Subtotal	2,551,152	1,042,430	1,010,477
5210	Conference/Seminars/Workshop	159,656	210,799	91,705
5220	Mileage Expense	21,021	15,116	19,760
5250	Student Travel Expense	83,540	163,830	126,383
	Subtotal	264,217	389,745	237,848
5310	Institutional Membership Fees	133,378	126,885	127,856
	Subtotal	133,378	126,885	127,856
5410	Fire and Casualty Insurance	700,000	700,000	700,000
5420	Student Insurance	81,709	75,820	81,709
5430	Other Insurance/Extended Learning	1,000	0	1,000
5440	Insurance Registration/Bus Serv	0	1,109	0
	Subtotal	782,709	776,929	782,709
5510	Heating Oil & Gas	495,000	469,934	495,000
5513	Telephone	158,425	122,347	158,500
5514	Water	238,425	207,498	238,037
5515	Electricity	1,951,753	2,266,788	1,828,315
5521	Waste Disposal	81,000	104,444	80,000
5525	General Housekeeping	18,006	7,269	17,906
5530	Toxic Waste Disposal	45,000	73,856	120,000
	Subtotal	2,987,609	3,252,136	2,937,758
5630	Repair/ Upkeep - Bldgs/Grnds	444,237	234,836	339,778
5640	Repair/Maintenance - Equip	662,755	690,004	694,118
5660	Rental Expense	366,245	268,535	227,142
5690	Other	8,184	12,330	8,184
	Subtotal	1,481,421	1,205,705	1,269,222
5710	Board Elections	315,000	0	514,100
5720	Auditing Services	72,000	82,887	73,000
5730	Legal Expenses	402,000	147,225	205,000
5740	Legal Advertising	6,209	4,602	5,709
	Subtotal	795,209	234,714	797,809
5810	Software	468,377	524,746	457,177
5820	Other Services	1,757,675	1,298,100	1,155,357

2009 – 2010 FINAL BUDGET

General Fund - Unrestricted

		2008-09 ADOPTED <u>TOTAL</u>	2008-09 ACTUAL <u>TOTAL</u>	2009-10 ADOPTED <u>TOTAL</u>
5830 Finance Charges		270,000	304,470	307,000
5840 Advertising		88,086	62,078	33,735
5851 Game Officials		25,000	26,385	25,000
5860 Professional Growth		5,500	2,918	5,500
5880 Postage		229,996	212,214	232,172
	Subtotal	2,844,634	2,430,911	2,215,941
<u>TOTAL SERVICES</u>		11,840,329	9,459,455	9,379,620
<u>CAPITAL OUTLAY</u>				
6120 Site Improvements		0	0	0
	Subtotal	0	0	0
6210 Construction and Modifications		63,118	48,966	70,454
	Subtotal	63,118	48,966	70,454
6310 Library Books		52,000	31,433	52,000
	Subtotal	52,000	31,433	52,000
6410 New Equipment		209,469	137,873	13,929
6411 Computer Equipment		6,506	502,920	3,704
6412 Depreciable Equipment		119,000	117,507	111,808
6413 Depreciable Computer Equipment		0	115,427	0
6420 Replacement Equipment		0	0	0
6430 Equipment Lease Purchase		310,664	150,696	26,789
6489 Distributed Reserve		600,000	0	62,900
	Subtotal	1,245,639	1,024,423	219,130
<u>TOTAL CAPITAL OUTLAY</u>		1,360,757	1,104,821	341,584
<u>TOTAL EXPENSES</u>		123,575,546	118,557,093	119,131,131
<u>OTHER OUTGO</u>				
7200 Intrafund Transfers		80,418	81,175	0
7310 Non Mandatory Transfers		1,605,276	1,605,276	1,664,223
7500 Student Financial Aid		5,000	1,442	5,000
7501 Financial Aid Title IV		5,000	22,391	5,000
7610 Payments for Student Books		0	0	0
7620 Other Payments for Students		3,600	3,000	3,600
7689 Distributed Res Other Payments to Students		11,500	0	11,000
7900 Contingencies		3,812,854	0	3,629,448
<u>TOTAL OTHER OUTGO</u>		5,523,648	1,713,284	5,318,271
<u>FUND BALANCE</u>				
9760 Designated - General Reserve		12,050,000	0	12,050,000
<u>TOTAL FUND BALANCE</u>		12,050,000	0	12,050,000
<u>TOTAL APPROPRIATED</u>		141,149,194	120,270,378	136,499,402

2009 – 2010 FINAL BUDGET

General Fund - Unrestricted

	2008-09 ADOPTED <u>TOTAL</u>	2008-09 ACTUAL <u>TOTAL</u>	2009-10 ADOPTED <u>TOTAL</u>
<u>GENERAL FUND SUMMARY</u>			
<u>AVAILABLE REVENUE</u>			
BEGINNING BALANCE	15,862,854	15,862,854	18,558,842
TOTAL INCOME	125,286,340	122,966,367	117,940,560
TOTAL RESOURCES	141,149,194	138,829,221	136,499,402
<u>APPROPRIATIONS</u>			
TOTAL EXPENSES	123,575,546	118,557,093	119,131,131
INTERFUND TRANSFERS/OTH OUTGO	1,710,794	1,713,284	1,688,823
TOTAL OUTGO	125,286,340	120,270,378	120,819,954
RESERVES / ENDING BALANCE	15,862,854	18,558,842	15,679,448
TOTAL APPROPRIATIONS	141,149,194	138,829,220	136,499,402
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RESERVES / ENDING BALANCE AS PERCENT OF: INCOME	12.66%	15.09%	13.29%
EXPENSES	12.84%	15.65%	13.16%
DIFFERENCE BETWEEN TOTAL AVAILABLE AND TOTAL APPROPRIATIONS	0	0	0
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<u>COMPENSATION SUMMARY</u>			
TOTAL INCOME	125,286,340	122,966,367	117,940,560
TOTAL EXPENSES	123,575,546	118,557,093	119,131,131
TOTAL COMPENSATION	108,124,969	106,078,731	107,251,829
COMPENSATION AS PERCENT OF INCOME	86.30%	86.27%	90.94%
COMPENSATION AS PERCENT OF EXPENSES	87.50%	89.47%	90.03%

PASADENA AREA COMMUNITY COLLEGE DISTRICT
2009 - 2010 Summary of Total Appropriations

FUND 01	UNRESTRICTED GENERAL FUND TOTAL 2009-10 APPROPRIATION	\$136,499,402
FUND 03	RESTRICTED GENERAL FUND TOTAL 2009-10 APPROPRIATION	\$17,582,500
FUND 29	CAPITAL SERVICING FUND TOTAL 2009-10 APPROPRIATION	\$872,118
FUND 33	CHILD DEVELOPMENT FUND TOTAL 2009-10 APPROPRIATION	\$1,176,722
FUND 41	CAPITAL OUTLAY FUND TOTAL 2009-10 APPROPRIATION	\$14,655,311
FUND 42	BUILDING FUND TOTAL 2009-10 APPROPRIATION	\$79,193,220
FUND 43	SCHEDULED MAINTENANCE FUND TOTAL 2009-10 APPROPRIATION	\$3,282,183
FUND 59	IDENTITY SERVICES TOTAL 2009-10 APPROPRIATION	<i>(anticipated)</i> \$424,004
FUND 61	WORKER'S COMPENSATION SELF-INSURANCE FUND TOTAL 2009-10 APPROPRIATION	\$1,551,078
FUND 62	PROPERTY & LIABILITY SELF-INSURANCE FUND TOTAL 2009-10 APPROPRIATION	\$1,717,586
FUND 63	DENTAL COVERAGE SELF-INSURANCE FUND TOTAL 2009-10 APPROPRIATION	\$3,799,875
FUND 64	SUPPLEMENTAL HEALTH INSURANCE / OTHER POST EMPLOYMENT BENEFITS SELF-INSURANCE FUND TOTAL 2009-10 APPROPRIATION	\$14,830,595
FUND 74	STUDENT FINANCIAL AID FUND TOTAL 2009-10 APPROPRIATION	\$23,384,588
TOTAL 2009-10 DISTRICT APPROPRIATIONS		\$298,969,182

**2008-09 to 2009-10 Comparison
Unrestricted General Fund
Budgeted Personnel Positions**

	08-09 Total	09-10 Total
1110 Teachers	327.51	330.85
1111 Instructional Monthly Other	4.15	3.98
1180 Teachers Sabbaticals	5.25	5.63
1360 LongTerm Substitutes	5.40	3.38
Total Teaching	342.31	343.84
1220 Academic Managers	33.60	33.82
1230 Counselors/Librarians/Others	24.71	27.37
1270 Noninstructional - Reassigned Time	23.93	16.31
1280 Others Sabbaticals	2.10	1.00
Total Other Academic	84.34	78.50
TOTAL ACADEMIC	426.65	422.34
2120 Classified Managers	11.67	11.09
2125 Classified Supervisors	18.10	17.1
Total Classified Management	29.77	28.19
2127 Classified Confidentials	10.00	10.00
2130 Classified Monthly	238.37	219.08
2140 Classified M&O Monthly	86.00	81.00
Total Classified Non-Management	334.37	310.08
TOTAL CLASSIFIED	364.14	338.27
TOTAL EMPLOYEES	790.79	760.61