

2010 - 2011 FINAL BUDGET

General Fund - Unrestricted

	2009-10 ADOPTED <u>TOTAL</u>	2009-10 ACTUAL <u>TOTAL</u>	2010-11 ADOPTED <u>TOTAL</u>
<u>BEGINNING BALANCE</u>	18,558,842	18,558,842	19,766,934
<u>INCOME</u>			
<u>FEDERAL</u>			
8110 Forest Reserve	53,000	55,646	53,000
8120 Higher Education Act / Admin Allowance	104,884	87,196	108,445
8130 WIA / Nursing	12,273	12,273	0
8150 Student Financial Aid / Admin Allowance	49,071	84,143	49,353
8160 Veterans' Education	2,000	2,401	2,000
8170 VATEA/Admin Allowance	18,177	2,605	2,681
8199 Other Federal Revenue	18,582	406,324	90,139
TOTAL FEDERAL INCOME	257,987	650,588	305,618
<u>STATE</u>			
8611 State General Apportionment	75,961,119	77,748,450	79,508,450
8611 State General Apportionment / Formerly ARCC	2,400,000	2,177,150	0
Subtotal	78,361,119	79,925,600	79,508,450
8613 Enrollment Fee Waiver (2%)	102,662	105,323	102,662
8617 Parttime Faculty Compensation	484,758	484,748	484,758
8622 EOPS State Project	6,500	6,501	0
8623 DSPS Special	0	11,101	0
8626 Matriculation / Admin Allowance	0	32,500	0
8629 Other Categorical Apportionment	52,296	49,412	52,691
8659 Other Categorical Program Allocations	6,123	5,270	2,984
8672 Homeowners Property Tax Relief	158,172	162,936	162,936
8679 Other Tax Relief	12,000	12,382	12,382
8681 State Lottery Proceeds	2,700,817	2,957,292	2,968,380
8699 Misc State Revenue	83,216	120,375	142,415
TOTAL STATE INCOME	81,967,663	83,873,440	83,437,658

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	2009-10 ADOPTED <u>TOTAL</u>	2009-10 ACTUAL <u>TOTAL</u>	2010-11 ADOPTED <u>TOTAL</u>
<u>LOCAL</u>			
8811 Tax Allocation / Secured Roll	14,759,218	16,272,527	15,103,381
8812 Tax Allocation / Supplemental Roll	362,914	161,917	161,917
8813 Tax Allocation / Unsecured Roll	725,828	767,751	767,750
8816 Prior Years Taxes	1,814,569	1,775,148	1,775,148
8817 Educational Revenue Augmentation	0	42,949	0
Subtotal	17,662,529	19,020,292	17,808,196
8820 Gifts and Grants	107,000	120,490	107,000
8830 Contract Service/Contract Ed	0	19,580	0
8840 Sales & Commissions	21,000	21,297	21,000
8851 Rentals / Civic Center	246,000	235,182	246,000
8854 Rentals / Bookstore	20,000	20,004	20,000
8859 Rentals / Miscellaneous	113,172	93,728	40,200
8860 Interest on Deposits	420,625	449,763	420,625
8872 Extended Learning Center	733,000	743,319	743,319
8874 Enrollment Fees	7,793,651	7,363,590	7,793,651
8877 Course Materials Fees	118,900	108,732	118,900
8879 Student Records	174,700	168,182	174,700
8880 Non Resident Tuition	7,500,000	7,753,856	7,500,000
8885 Other Student Fees and Charges	48,200	46,441	48,200
8890 Other Local Income	746,133	692,524	899,753
8892 Short / Over	0	1,586	0
8893 AdminAllow/Employee Benefits	0	1,243	0
TOTAL LOCAL INCOME	35,704,910	36,859,809	35,941,544
OTHER FINANCING SOURCES			
8912 Sale of Equipment	10,000	18,553	10,000
8915 Recycle Proceeds/General Ledger	0	11,031	0
8940 Proceeds / Debt / Tran	0	97,900	0
OTHER FINANCING SOURCES	10,000	127,484	10,000
<u>TOTAL INCOME</u>	117,940,560	121,511,321	119,694,820
<u>TOTAL RESOURCES</u>	136,499,402	140,070,163	139,461,754

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	<u>2009-10</u> <u>ADOPTED</u> <u>TOTAL</u>	<u>2009-10</u> <u>ACTUAL</u> <u>TOTAL</u>	<u>2010-11</u> <u>ADOPTED</u> <u>TOTAL</u>
<u>TOTAL GENERAL REVENUE SUMMARY</u>			
Property Tax Revenue	17,662,529	19,020,292	17,808,196
Student Enrollment Fees	7,793,651	7,363,590	7,793,651
State General Apportionment	78,361,119	79,925,600	79,508,450
TOTAL GENERAL REVENUE	103,817,299	106,309,482	105,110,297

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	<u>2009-10</u> <u>ADOPTED</u> <u>TOTAL</u>	<u>2009-10</u> <u>ACTUAL</u> <u>TOTAL</u>	<u>2010-11</u> <u>ADOPTED</u> <u>TOTAL</u>
<u>EXPENSES</u>			
<u>ACADEMIC SALARIES</u>			
1110 Teachers Monthly	28,204,718	27,521,452	27,680,771
1111 Teachers Monthly, Other	348,896	369,689	295,804
1180 Teachers Sabbatical	378,283	396,858	383,728
1189 Distributed Reserve	816,140	0	758,303
Subtotal	29,748,037	28,287,999	29,118,606
1210 Nontchg Overload	97,264	62,686	97,264
1220 Cert Management	4,807,127	4,656,228	4,944,257
1230 Cert NonTeaching	2,516,526	2,815,580	2,310,660
1240 NonTchg Hourly	270,384	560,393	267,454
1270 Instructional - Reassigned Time	1,476,067	1,686,658	1,804,247
1280 Non Tchg Sabbatical	69,058	69,058	0
Subtotal	9,236,426	9,850,603	9,423,882
1310 Instruction Contract Overload	0	3,910,620	0
1320 Instruction Adjunct Hourly	0	15,293,328	0
1321 Instruction Hourly, Other	0	45,445	0
1330 Sub Instruction Hourly	0	315,007	0
1360 Instruction Long Term Sub	234,786	312,234	331,840
Subtotal	234,786	19,876,634	331,840
1389 Distributed Reserve	20,386,000	0	20,361,000
Subtotal	20,386,000	0	20,361,000
1420 NonTchg Stipends	56,897	304,567	56,897
Subtotal	56,897	304,567	56,897
<u>TOTAL ACADEMIC</u>	<u>59,662,146</u>	<u>58,319,803</u>	<u>59,292,225</u>
<u>CLASSIFIED SALARIES</u>			
2115 Board of Trustees	33,600	33,600	33,600
2120 Management Monthly	1,283,940	1,045,844	1,185,618
2125 Supervision Monthly	1,479,633	1,586,929	1,557,038
2127 Confidential Monthly	644,169	606,824	671,982
2130 Classified Monthly	11,925,100	12,015,017	12,038,466
2140 M&O Monthly	4,079,624	4,045,852	4,021,119
2145 Professional Growth Stipend	500	0	500
2189 Distributed Reserve	2,280,658	0	1,457,520
Subtotal	21,727,224	19,334,066	20,965,843
2310 Hourly Classified	119,248	133,630	119,248
2311 Student Workers	680,491	875,927	685,697
2312 Overtime / Relief	1,277,509	1,867,384	1,274,856
2314 Overtime / Classified Monthly Employee	167,633	235,290	167,633
Subtotal	2,244,881	3,112,231	2,247,434
2410 Hourly Instructional Aides	95,137	92,379	95,137
Subtotal	95,137	92,379	95,137
<u>TOTAL CLASSIFIED</u>	<u>24,067,242</u>	<u>22,538,676</u>	<u>23,308,414</u>
<u>TOTAL SALARIES</u>	<u>83,729,388</u>	<u>80,858,479</u>	<u>82,600,639</u>

2010 - 2011 FINAL BUDGET

General Fund - Unrestricted

	<u>2009-10</u> <u>ADOPTED</u> <u>TOTAL</u>	<u>2009-10</u> <u>ACTUAL</u> <u>TOTAL</u>	<u>2010-11</u> <u>ADOPTED</u> <u>TOTAL</u>
<u>EMPLOYEE BENEFITS</u>			
3111 STRS Teachers	3,487,545	3,378,912	2,917,485
3120 STRS Classified	20,170	12,523	12,521
3130 STRS Other Certificated	727,093	721,392	849,478
3189 Distributed Reserve	654,201	0	616,602
Subtotal	4,889,009	4,112,827	4,396,086
3211 PERS Teachers	19,381	22,237	19,381
3220 PERS Classified	1,868,909	1,932,284	2,245,503
3230 PERS Other Certificated	71,231	94,897	71,231
Subtotal	1,959,521	2,049,418	2,336,115
3311 OASDI Teachers	17,169	18,226	18,743
3312 OASDI Class InstrAides	6,203	0	6,203
3320 OASDI Classified	1,203,589	1,238,232	1,301,632
3330 OASDI Other Cert	32,060	49,159	47,549
3351 Medicare Teachers	676,025	569,895	704,649
3352 Medicare Class InstrAides	1,731	1,340	1,731
3360 Medicare Classified	296,036	323,232	299,426
3370 Medicare Other Certificated	128,401	113,826	145,447
Subtotal	2,361,214	2,313,910	2,525,380
3411 HWB Teachers	4,525,413	4,496,073	4,664,714
3420 HWB Classified	4,674,533	4,955,706	4,885,437
3430 HWB Other Cert	1,130,691	1,306,206	1,190,846
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	12,780,637	13,207,985	13,190,997
3511 SUI Teachers	138,788	156,945	203,007
3512 SUI Class InstrAides	360	314	360
3520 SUI Classified	59,824	71,398	151,867
3531 SUI Other Cert	26,647	34,369	124,813
3540 SUI Assessments	43,540	100,331	200,000
Subtotal	269,159	363,357	680,047
3611 WCI Teachers	462,651	481,587	486,114
3612 WCI Class InstrAides	1,194	924	1,194
3620 WCI Classified	212,829	198,806	218,902
3630 WCI Other Cert	88,805	101,572	100,772
Subtotal	765,479	782,889	806,982
3711 CILB (Teachers)	170,996	172,357	191,996
3720 CILB (Classified)	121,639	134,117	143,198
3730 CILB (Other Cert)	24,706	22,366	34,703
Subtotal	317,341	328,840	369,897
3811 Apple (Teachers)	110,046	214,643	213,926
3812 Apple (InstrAides)	5,268	3,464	2,373
3820 Apple (Classified)	60,610	76,099	69,076
3830 Apple (Other Cert)	4,157	8,071	5,146
Subtotal	180,081	302,277	290,521
<u>TOTAL EMPLOYEE BENEFITS</u>	23,522,441	23,461,503	24,596,025
<u>TOTAL COMPENSATION</u>	107,251,829	104,319,982	107,196,664

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	2009-10 ADOPTED <u>TOTAL</u>	2009-10 ACTUAL <u>TOTAL</u>	2010-11 ADOPTED <u>TOTAL</u>
<u>SUPPLIES</u>			
4110 Books	8,298	12,154	8,298
4189 Distributed Reserve	145,900	0	280,317
Subtotal	154,198	12,154	288,615
4301 Supplies	1,581,340	1,088,051	1,526,411
4302 Software	18,672	2,969	24,672
4303 Duplicating	205,443	-8,029	205,443
4304 Printing	100,328	120,950	85,789
4310 Fuel (Gasoline & Diesel)	74,750	73,447	74,750
4380 Stores Adjustment	0	654	0
Subtotal	1,980,533	1,278,042	1,917,065
4400 Instructional Media Supplies	23,367	13,141	23,367
Subtotal	23,367	13,141	23,367
<u>TOTAL SUPPLIES</u>	2,158,098	1,303,337	2,229,047
<u>SERVICES</u>			
5120 Consultants	511,894	419,284	511,894
5140 Lecturers/Performing Artists	233,203	259,201	233,203
5150 Other	3,980	60,920	3,980
5189 Distributed Reserve	261,400	0	334,026
Subtotal	1,010,477	739,405	1,083,103
5210 Conference/Seminars/Workshop	91,705	101,685	91,705
5220 Mileage Expense	19,760	8,679	19,760
5250 Student Travel Expense	126,383	146,941	126,383
Subtotal	237,848	257,305	237,848
5310 Institutional Membership Fees	127,856	127,952	128,756
Subtotal	127,856	127,952	128,756
5410 Fire and Casualty Insurance	700,000	700,000	750,000
5420 Student Insurance	81,709	82,387	81,709
5430 Other Insurance/Extended Learning	1,000	0	1,000
Subtotal	782,709	782,387	832,709
5510 Heating Oil & Gas	495,000	419,938	495,000
5513 Telephone	158,500	78,120	158,500
5514 Water	238,037	202,660	238,037
5515 Electricity	1,828,315	2,341,485	2,133,186
5521 Waste Disposal	80,000	98,354	80,000
5525 General Housekeeping	17,906	7,489	17,906
5530 Toxic Waste Disposal	120,000	47,980	45,000
Subtotal	2,937,758	3,196,026	3,167,629
5630 Repair/ Upkeep - Bldgs/Grnds	339,778	218,416	333,603
5640 Repair/Maintenance - Equip	694,118	716,809	677,545
5660 Rental Expense	227,142	235,743	232,142
5690 Other	8,184	13,905	8,184
Subtotal	1,269,222	1,184,873	1,251,474
5710 Board Elections	514,100	431,860	225,000
5720 Auditing Services	73,000	102,798	91,550
5730 Legal Expenses	205,000	154,426	269,100
5740 Legal Advertising	5,709	4,627	5,709
Subtotal	797,809	693,711	591,359

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	2009-10 ADOPTED <u>TOTAL</u>	2009-10 ACTUAL <u>TOTAL</u>	2010-11 ADOPTED <u>TOTAL</u>
5810 Software	457,177	487,114	457,177
5820 Other Services	1,155,357	1,090,159	1,195,864
5830 Finance Charges	307,000	317,164	307,000
5840 Advertising	33,735	39,066	37,600
5851 Game Officials	25,000	32,151	25,000
5860 Professional Growth	5,500	5,000	5,500
5880 Postage	232,172	213,818	232,172
Subtotal	2,215,941	2,184,472	2,260,313
<u>TOTAL SERVICES</u>	9,379,620	9,166,131	9,553,191
 <u>CAPITAL OUTLAY</u>			
6210 Construction and Modifications	70,454	13,521	0
Subtotal	70,454	13,521	0
6310 Library Books	52,000	18,385	52,000
Subtotal	52,000	18,385	52,000
6410 New Equipment	13,929	79,619	0
6411 Computer Equipment	3,704	43,749	20,000
6412 Depreciable Equipment	111,808	112,197	9,823
6430 Equipment Lease Purchase	26,789	138,096	118,282
6489 Distributed Reserve	62,900	0	227,990
Subtotal	219,130	373,661	376,095
<u>TOTAL CAPITAL OUTLAY</u>	341,584	405,567	428,095
<u>TOTAL EXPENSES</u>	119,131,131	115,195,017	119,406,997
 <u>OTHER OUTGO</u>			
7310 Non Mandatory Transfers	1,664,223	6,037,723	1,264,223
7500 Student Financial Aid	5,000	3,200	5,000
7501 Financial Aid Title IV	5,000	3,750	5,000
7620 Other Payments for Students	3,600	3,000	3,600
7689 Distributed Res Other Payments to Students	11,000	0	10,000
7900 Contingencies	3,629,448	0	6,716,934
<u>TOTAL OTHER OUTGO</u>	5,318,271	6,047,673	8,004,757
 <u>FUND BALANCE</u>			
9760 Designated - General Reserve	12,050,000	12,050,000	12,050,000
<u>TOTAL FUND BALANCE</u>	12,050,000	12,050,000	12,050,000
<u>TOTAL APPROPRIATED</u>	136,499,402	133,292,690	139,461,754

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	2009-10 ADOPTED <u>TOTAL</u>	2009-10 ACTUAL <u>TOTAL</u>	2010-11 ADOPTED <u>TOTAL</u>
<u>GENERAL FUND SUMMARY</u>			
<u>AVAILABLE REVENUE</u>			
BEGINNING BALANCE	18,558,842	18,558,842	19,766,934
GENERAL LEDGER ADJUSTMENT	0	939,461	0
TOTAL INCOME	117,940,560	121,511,321	119,694,820
TOTAL RESOURCES	136,499,402	141,009,624	139,461,754
<u>APPROPRIATIONS</u>			
TOTAL EXPENSES	119,131,131	115,195,017	119,406,997
INTERFUND TRANSFERS/OTH OUTGO	1,688,823	6,047,673	1,287,823
TOTAL OUTGO	120,819,954	121,242,690	120,694,820
ENDING BALANCE	15,679,448	19,766,934	18,766,934
TOTAL APPROPRIATIONS	136,499,402	141,009,624	139,461,754
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ENDING BALANCE			
AS PERCENT OF: INCOME	13.29%	16.27%	15.68%
EXPENSES	13.16%	17.16%	15.72%
DIFFERENCE BETWEEN TOTAL AVAILABLE AND TOTAL APPROPRIATIONS	0	0	0
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<u>COMPENSATION SUMMARY</u>			
TOTAL INCOME	117,940,560	121,511,321	119,694,820
TOTAL EXPENSES	119,131,131	115,195,017	119,406,997
TOTAL COMPENSATION	107,251,829	104,319,982	107,196,664
COMPENSATION AS PERCENT OF INCOME	90.94%	85.85%	89.56%
COMPENSATION AS PERCENT OF EXPENSES	90.03%	90.56%	89.77%

**2010 - 2011
ADOPTED BUDGET
SUMMARY**

Pasadena Area Community College District
Pasadena City College

Board of Trustees' Meeting
October 6, 2010

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2009-10 to 2010-11 Comparison Unrestricted General Fund Budgeted Personnel Positions

		09-10	10-11
		Total	Total
1110	Teachers	330.85	320.27
1111	Instructional Monthly Other	3.98	3.32
1180	Teachers Sabbaticals	5.63	5.09
1360	LongTerm Substitutes	3.38	5.25
	Total Teaching	343.84	333.93
1220	Academic Managers	33.82	35.10
1230	Counselors/Librarians/Others	27.37	24.78
1270	Noninstructional - Reassigned Time	16.31	20.02
1280	Others Sabbaticals	1.00	0
	Total Other Academic	78.50	79.90
	TOTAL ACADEMIC	422.34	413.83
2120	Classified Managers	11.09	10.09
2125	Classified Supervisors	17.10	18.10
	Total Classified Management	28.19	28.19
2127	Classified Confidentials	10.00	10.00
2130	Classified Monthly	219.08	218.74
2140	Classified M&O Monthly	81.00	79.50
	Total Classified Non-Management	310.08	308.24
	TOTAL CLASSIFIED	338.27	336.43
	TOTAL EMPLOYEES	760.61	750.26

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2010 - 2011 Summary of Total Appropriations

FUND 01	UNRESTRICTED GENERAL FUND TOTAL 2010-11 APPROPRIATION	\$139,461,754
FUND 03	RESTRICTED GENERAL FUND TOTAL 2010-11 APPROPRIATION	\$16,953,274
FUND 29	CAPITAL SERVICING FUND TOTAL 2010-11 APPROPRIATION	\$872,427
FUND 33	CHILD DEVELOPMENT FUND TOTAL 2010-11 APPROPRIATION	\$1,235,751
FUND 41	CAPITAL OUTLAY FUND TOTAL 2010-11 APPROPRIATION	\$22,331,900
FUND 42	BUILDING FUND TOTAL 2010-11 APPROPRIATION	\$70,422,126
FUND 43	SCHEDULED MAINTENANCE FUND TOTAL 2010-11 APPROPRIATION	\$2,505,582
FUND 59	IDENTITY SERVICES TOTAL 2010-11 APPROPRIATION	\$660,874
FUND 61	WORKER'S COMPENSATION SELF-INSURANCE FUND TOTAL 2010-11 APPROPRIATION	\$1,516,290
FUND 62	PROPERTY & LIABILITY SELF-INSURANCE FUND TOTAL 2010-11 APPROPRIATION	\$1,438,484
FUND 63	DENTAL COVERAGE SELF-INSURANCE FUND TOTAL 2010-11 APPROPRIATION	\$4,004,904
FUND 64	SUPPLEMENTAL HEALTH INSURANCE / OTHER POST EMPLOYMENT BENEFITS SELF-INSURANCE FUND TOTAL 2010-11 APPROPRIATION	\$16,525,197
FUND 74	STUDENT FINANCIAL AID FUND TOTAL 2010-11 APPROPRIATION	\$29,310,211
	TOTAL 2010-11 DISTRICT APPROPRIATIONS	\$307,238,774