

**2012 - 2013
ADOPTED BUDGET
SUMMARY**

*Please note that this 2012-13 Adopted Budget Summary and other budget related materials discussed at the Board Meeting on September 5, 2012 will be posted to the PCC website under Budget Watch (Budget Documents) at:
<http://pasadena.edu/publicrelations/budget/budgetupdate.cfm>*

Pasadena Area Community College District
Pasadena City College

Board of Trustees' Meeting
September 5, 2012

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2012-13 Summary of Total Appropriations

		2012-13 Total Appropriations
FUND 01	UNRESTRICTED GENERAL FUND	\$ 130,296,676
FUND 03	RESTRICTED GENERAL FUND	\$ 19,582,992
FUND 29	CAPITAL SERVICING FUND	\$ 641,316
FUND 33	CHILD DEVELOPMENT FUND	\$ 1,002,555
FUND 41	CAPITAL OUTLAY FUND - COP PARKING STRUCTURE	\$ 18,757,860
FUND 42	BUILDING FUND - MEASURE P	\$ 53,254,433
FUND 43	SCHEDULED MAINTENANCE FUND	\$ 1,613,583
FUND 59	IDENTITY SERVICES - LIVE SCAN	\$ 480,193
FUND 61	WORKER'S COMPENSATION SELF-INSURANCE FUND	\$ 1,322,621
FUND 62	PROPERTY & LIABILITY SELF-INSURANCE FUND	\$ 1,172,151
FUND 63	DENTAL COVERAGE SELF-INSURANCE FUND	\$ 3,130,465
FUND 64	SUPPLEMENTAL HEALTH INSURANCE/OTHER POST EMPLOYMENT BENEFITS SELF-INSURANCE FUND (GASB 45)	\$ 16,394,616
FUND 74	STUDENT FINANCIAL AID FUND	\$ 38,499,489
	TOTAL 2012-13 DISTRICT APPROPRIATIONS	\$ 286,148,950

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2011-12 TO 2012-13 Comparison Unrestricted General Fund Budgeted Personnel Positions

		11-12 Total	12-13 Total
1110	Teachers	303.89	297.43
1111	Instructional Monthly Other	3.42	3.58
1180	Teachers' Sabbaticals	6.15	5.75
1360	Long Term Substitutes	4.00	4.60
	Total Teaching	317.46	311.36
1220	Academic Managers	29.20	25.60
1230	Counselors/Librarians/Others	24.77	26.06
1270	Noninstructional - Reassigned Time	18.55	18.69
1280	Others Sabbaticals	-	-
	Total Other Academic	72.52	70.35
TOTAL ACADEMIC		389.98	381.71
2120	Classified Managers	5.42	6.42
2125	Classified Supervisors	14.60	14.60
	Total Classified Management	20.02	21.02
2127	Classified Confidentials	9.00	9.00
2130	Classified Monthly	199.07	194.86
2140	Classified M&O Hourly	65.00	65.00
	Total Classified Non-Management	273.07	268.86
TOTAL CLASSIFIED		293.09	289.88
TOTAL EMPLOYEES		683.07	671.59

**2012 - 2013
ADOPTED BUDGET
General Fund - Unrestricted**

	<u>2011-12</u> <u>ADOPTED</u> <u>TOTAL</u>	<u>2011-12</u> <u>ACTUAL</u> <u>TOTAL</u>	<u>2012-13</u> <u>ADOPTED</u> <u>TOTAL</u>
<u>BEGINNING BALANCE</u>	18,897,581	18,897,581	20,707,748
<u>INCOME</u>			
<u>FEDERAL</u>			
8110 Forest Reserve	53,000	5,650	5,000
8120 Higher Education Act / Admin Allowance	127,535	86,521	141,878
8150 Student Financial Aid / Admin Allowance	52,353	97,754	73,800
8160 Veterans' Education	2,000	8,481	2,000
8170 VATEA/Admin Allowance	1,806	1,806	1,899
8199 Other Federal Revenue	16,254	14,378	2,985
TOTAL FEDERAL INCOME	252,948	214,590	227,582
<u>STATE</u>			
8611 State General Apportionment	71,562,692	67,301,469	61,890,798
Subtotal	71,562,692	67,301,469	61,890,798
8613 Enrollment Fee Waiver (2%)	142,362	142,362	349,185
8617 Part-Time Faculty Compensation	484,748	484,748	484,748
8622 EOPS State Project	0	7,910	0
8623 DSPP Special	0	2,364	0
8626 Matriculation / Admin Allowance	0	34,090	0
8629 Other Categorical Apportionment	48,117	30,727	47,180
8659 Other Categorical Program Allocations	3,827	7,307	5,210
8672 Homeowners Property Tax Relief	164,680	166,686	164,690
8679 Other Tax Relief	12,297	11,891	12,287
8681 State Lottery Proceeds	2,937,987	3,018,983	2,884,982
8682 State Mandated	0	0	510,000
8699 Misc State Revenue	136,980	104,464	144,586
TOTAL STATE INCOME	75,493,680	71,313,001	66,493,656

**2012 - 2013
ADOPTED BUDGET
General Fund - Unrestricted**

	2011-12 ADOPTED <u>TOTAL</u>	2011-12 ACTUAL <u>TOTAL</u>	2012-13 ADOPTED <u>TOTAL</u>
<u>LOCAL</u>			
8811 Tax Allocation / Secured Roll	16,573,402	16,986,703	16,986,703
8812 Tax Allocation / Supplemental Roll	176,407	178,282	180,420
8813 Tax Allocation / Unsecured Roll	746,742	748,679	746,523
8816 Prior Years Taxes	1,249,608	1,352,975	1,454,448
8817 Educational Revenue Augmentation	0	-590,770	0
Subtotal	18,746,159	18,675,869	19,368,094
8818 Redevelopment Agency	0	2,423,991	2,353,987
8820 Gifts and Grants	350,000	81,983	183,000
8830 Contract Service/Contract Ed	0	-6,880	0
8840 Sales & Commissions	10,000	4,592	3,000
8851 Rentals / Civic Center	246,000	235,801	230,000
8854 Rentals / Bookstore	20,000	20,004	20,000
8859 Rentals / Miscellaneous	14,000	4,033	0
8860 Interest on Deposits	250,000	182,290	200,000
8872 Extended Learning Center	675,000	712,561	700,000
8874 Enrollment Fees	9,877,620	7,568,485	7,744,776
8877 Course Materials Fees	110,900	94,371	98,300
8879 Student Records	174,700	170,842	170,000
8880 Non Resident Tuition	7,500,000	8,014,746	8,655,926
8885 Other Student Fees and Charges	48,200	68,448	54,300
8890 Other Local Income	855,099	1,013,246	769,345
8892 Short / Over	0	-177	0
8893 Admin Allow/Employee Benefits	0	992	0
TOTAL LOCAL INCOME	38,877,678	39,265,197	40,550,728
OTHER FINANCING SOURCES			
8912 Sale of Equipment	10,000	18,113	10,000
8915 Recycle Proceeds/General Ledger	0	11,102	0
8951 Insurance Refunds	0	0	2,306,982
8980 Interfund Transfers - In (From Other Funds)	1,384,000	1,384,000	0
OTHER FINANCING SOURCES	1,394,000	1,413,215	2,316,982
<u>TOTAL INCOME</u>	116,018,306	112,206,003	109,588,928 *
<u>TOTAL RESOURCES</u>	134,915,887	131,103,584	130,296,676

* Potential \$1,284,000 from Fund 63.

**2012 - 2013
ADOPTED BUDGET
General Fund - Unrestricted**

	2011-12 ADOPTED <u>TOTAL</u>	2011-12 ACTUAL <u>TOTAL</u>	2012-13 ADOPTED <u>TOTAL</u>
<u>TOTAL GENERAL REVENUE SUMMARY</u>			
Property Tax Revenue	18,746,159	18,675,869	19,368,094
Student Enrollment Fees	9,877,620	7,568,485	7,744,776
State General Apportionment	71,562,692	67,301,469	61,890,798
TOTAL GENERAL REVENUE	100,186,471	93,545,823	89,003,668

**2012 - 2013
ADOPTED BUDGET
General Fund - Unrestricted**

	2011-12 ADOPTED <u>TOTAL</u>	2011-12 ACTUAL <u>TOTAL</u>	2012-13 ADOPTED <u>TOTAL</u>
<u>EXPENSES</u>			
<u>ACADEMIC SALARIES</u>			
1110 Teachers Monthly	25,925,192	25,087,520	25,318,972
1111 Teachers Monthly, Other	303,535	341,095	319,289
1180 Teachers Sabbatical	455,091	465,404	470,531
1189 Distributed Reserve	1,124,863	0	3,106,560
Subtotal	27,808,681	25,894,019	29,215,352
1210 NonTeaching Overload	97,264	41,829	50,988
1220 Cert Management	4,188,738	4,083,871	3,665,023
1230 Cert NonTeaching	2,119,809	2,052,682	2,206,874
1240 NonTeaching Hourly	267,454	644,069	357,351
1270 Instructional - Reassigned Time	1,658,835	2,126,949	1,671,933
Subtotal	8,332,100	8,949,400	7,952,169
1310 Instruction Contract Overload	0	3,644,502	0
1320 Instruction Adjunct Hourly	0	14,990,147	0
1321 Instruction Hourly, Other	0	29,284	0
1330 Sub Instruction Hourly	0	452,554	0
1360 Instruction Long Term Sub	264,787	357,075	308,861
Subtotal	264,787	19,473,562	308,861
1389 Distributed Reserve	19,361,000	0	15,617,500
Subtotal	19,361,000	0	15,617,500
1420 NonTeaching Stipends	61,897	306,816	76,897
Subtotal	61,897	306,816	76,897
<u>TOTAL ACADEMIC</u>	55,828,465	64,623,797	53,170,779
<u>CLASSIFIED SALARIES</u>			
2115 Board of Trustees	33,600	33,200	33,600
2120 Management Monthly	640,017	857,896	738,783
2125 Supervision Monthly	1,266,153	1,249,005	1,280,872
2127 Confidential Monthly	554,153	559,804	552,706
2130 Classified Monthly	10,986,492	10,704,371	10,847,828
2140 M&O Monthly	3,324,146	3,262,914	3,269,521
2145 Professional Growth Stipend	500	0	500
2189 Distributed Reserve	1,608,975	0	1,919,853
Subtotal	18,414,036	16,667,190	18,643,663
2310 Hourly Classified	119,248	131,250	119,248
2311 Student Workers	690,697	885,468	574,933
2312 Overtime / Relief	1,559,879	2,977,466	962,168
2314 Overtime / Classified Monthly Employee	167,633	394,606	166,633
Subtotal	2,537,457	4,388,790	1,822,982
2410 Hourly Instructional Aides	95,137	86,777	95,137
Subtotal	95,137	86,777	95,137
<u>TOTAL CLASSIFIED</u>	21,048,630	21,142,757	20,561,782
<u>TOTAL SALARIES</u>	76,876,095	75,766,554	73,732,561

**2012 - 2013
ADOPTED BUDGET
General Fund - Unrestricted**

	<u>2011-12 ADOPTED TOTAL</u>	<u>2011-12 ACTUAL TOTAL</u>	<u>2012-13 ADOPTED TOTAL</u>
<u>EMPLOYEE BENEFITS</u>			
3111 STRS Teachers	3,800,267	3,126,559	3,450,533
3120 STRS Classified	12,571	11,559	11,916
3130 STRS Other Certificated	859,662	618,738	767,180
3189 Distributed Reserve	409,795	0	627,330
Subtotal	5,082,295	3,756,856	4,856,959
3211 PERS Teachers	19,381	24,468	19,381
3212 PERS Instructional Aides	0	328	0
3220 PERS Classified	2,056,598	1,850,518	2,050,164
3230 PERS Other Certificated	79,138	113,884	75,951
Subtotal	2,155,117	1,989,198	2,145,496
3311 OASDI Teachers	18,743	17,516	18,743
3312 OASDI Class InstrAides	6,203	186	6,203
3320 OASDI Classified	1,202,560	1,065,238	1,198,774
3330 OASDI Other Cert	47,549	48,035	46,271
3351 Medicare Teachers	676,855	581,291	676,855
3352 Medicare Class InstrAides	2,314	1,258	2,314
3360 Medicare Classified	309,434	299,309	309,003
3370 Medicare Other Certificated	146,760	118,283	141,568
Subtotal	2,410,418	2,131,116	2,399,731
3411 HWB Teachers	4,079,027	4,340,188	4,600,598
3420 HWB Classified	4,232,366	4,860,111	4,772,697
3430 HWB Other Cert	1,177,288	1,151,393	1,125,813
3490 HWB Retirement Benefits: Current	1,050,000	1,050,000	1,050,000
3491 HWB Retirement Benefits: Funding	0	0	0
Subtotal	10,538,681	11,401,692	11,549,108
3511 SUI Teachers	595,718	715,111	595,718
3512 SUI Class InstrAides	2,049	1,378	2,049
3520 SUI Classified	241,824	329,211	242,072
3531 SUI Other Cert	248,883	148,563	243,118
3540 SUI Assessments	200,000	116,349	200,000
Subtotal	1,288,474	1,310,612	1,282,957
3611 WCI Teachers	482,623	517,282	482,623
3612 WCI Class InstrAides	1,813	994	1,813
3620 WCI Classified	230,428	298,814	230,848
3630 WCI Other Cert	107,001	108,285	103,421
Subtotal	821,865	925,375	818,705
3711 CILB (Teachers)	195,087	198,635	195,087
3720 CILB (Classified)	139,512	149,803	139,512
3730 CILB (Other Cert)	64,479	42,663	64,479
Subtotal	399,078	391,101	399,078
3811 Apple (Teachers)	213,926	219,155	213,926
3812 Apple (InstrAides)	4,646	3,141	4,646
3820 Apple (Classified)	80,635	108,381	81,988
3830 Apple (Other Cert)	5,146	9,033	5,146
Subtotal	304,353	339,710	305,706
3911 Benefits (Other Academic Instruction)	601,618	613,352	695,603
3920 Benefits (Other Classified)	362,194	400,833	463,430
3930 Benefits (Other Cert)	254,109	263,431	302,614
Subtotal	1,217,921	1,277,616	1,461,647
<u>TOTAL EMPLOYEE BENEFITS</u>	24,218,202	23,523,276	25,219,387
<u>TOTAL COMPENSATION</u>	101,093,297	99,289,830	98,951,948

2012 - 2013
ADOPTED BUDGET
General Fund - Unrestricted

	2011-12 ADOPTED <u>TOTAL</u>	2011-12 ACTUAL <u>TOTAL</u>	2012-13 ADOPTED <u>TOTAL</u>
<u>SUPPLIES & MATERIALS</u>			
4110 Books	8,298	42,302	8,298
4189 Distributed Reserve	280,317	0	110,000
Subtotal	288,615	42,302	118,298
4301 Supplies	1,292,018	1,105,133	1,363,255
4302 Software	23,672	9,060	25,672
4303 Duplicating	201,829	-38,701	201,279
4304 Printing	85,789	112,949	84,047
4310 Fuel (Gasoline & Diesel)	74,750	100,590	74,750
Subtotal	1,678,058	1,289,031	1,749,003
4400 Instructional Media Supplies	23,367	10,512	17,092
Subtotal	23,367	10,512	17,092
<u>TOTAL SUPPLIES & MATERIALS</u>	1,990,040	1,341,845	1,884,393
<u>SERVICES</u>			
5120 Consultants	316,694	385,071	360,394
5140 Lecturers/Performing Artists	233,203	289,111	233,203
5150 Other	3,980	6,670	2,980
5189 Distributed Reserve	786,212	0	212,900
Subtotal	1,340,089	680,852	809,477
5210 Conference/Seminars/Workshop	91,705	224,891	170,826
5220 Mileage Expense	19,760	8,441	19,760
5250 Student Travel Expense	126,383	139,240	126,383
Subtotal	237,848	372,572	316,969
5310 Institutional Membership Fees	128,756	145,986	131,631
Subtotal	128,756	145,986	131,631
5410 Fire and Casualty Insurance	750,000	750,000	850,000
5420 Student Insurance	81,709	78,222	81,709
5430 Other Insurance/Extended Learning	1,000	1,139	1,000
Subtotal	832,709	829,361	932,709
5510 Heating Oil & Gas	495,000	311,778	495,000
5513 Telephone	160,500	68,560	102,250
5514 Water	238,037	237,004	237,337
5515 Electricity	2,354,093	2,316,583	2,328,045
5521 Waste Disposal	80,000	79,445	79,000
5525 General Housekeeping	17,906	8,277	17,906
5530 Toxic Waste Disposal	45,000	78,939	45,000
Subtotal	3,390,536	3,100,586	3,304,538
5630 Repair/ Upkeep - Bldgs/Grounds	333,603	192,292	320,266
5640 Repair/Maintenance - Equip	676,356	749,999	686,769
5660 Rental Expense	232,142	262,554	229,625
5690 Other	8,184	12,480	8,184
Subtotal	1,250,285	1,217,325	1,244,844
5710 Board Elections	451,500	428,244	51,500
5720 Auditing Services	99,350	137,613	205,350
5730 Legal Expenses	269,100	220,013	269,100
5740 Legal Advertising	5,709	10,462	5,709
Subtotal	825,659	796,332	531,659

2012 - 2013
ADOPTED BUDGET
General Fund - Unrestricted

	<u>2011-12</u> <u>ADOPTED</u> <u>TOTAL</u>	<u>2011-12</u> <u>ACTUAL</u> <u>TOTAL</u>	<u>2012-13</u> <u>ADOPTED</u> <u>TOTAL</u>
5810 Software	457,177	529,352	915,448
5820 Other Services	1,219,524	1,123,172	1,427,043
5830 Finance Charges	307,000	298,817	307,000
5840 Advertising	37,600	35,130	37,600
5851 Game Officials	25,000	29,494	25,000
5860 Professional Growth	5,500	2,710	5,500
5880 Postage	232,172	122,514	229,172
Subtotal	2,283,973	2,141,189	2,946,763
<u>TOTAL SERVICES</u>	10,289,855	9,284,203	10,218,590
 <u>CAPITAL OUTLAY</u>			
6210 Construction and Modifications	0	4,288	0
Subtotal	0	4,288	0
6310 Library Books	52,000	1,651	0
Subtotal	52,000	1,651	0
6410 New Equipment	0	73,202	0
6411 Computer Equipment	0	99,723	21,015
6412 Depreciable Equipment	0	58,844	0
6413 Computer Equipment >\$k	0	7,296	0
6430 Equipment Lease Purchase	112,899	112,997	56,548
6489 Distributed Reserve	2,227,990	0	210,000
Subtotal	2,340,889	352,062	287,563
<u>TOTAL CAPITAL OUTLAY</u>	2,392,889	358,001	287,563
<u>TOTAL EXPENSES</u>	115,768,081	110,273,879	111,342,494
 <u>OTHER OUTGO</u>			
7310 Non Mandatory Transfers	33,001	33,001	33,001
7500 Student Financial Aid	5,000	32,202	5,000
7501 Financial Aid Title IV	5,000	53,310	5,000
7610 Other Payments to Students Books/Supplies	0	444	0
7620 Other Payments for Students	3,600	3,000	3,600
7689 Distributed Res Other Payments to Students	205,624	0	10,000
7900 Contingencies	6,847,581	0	6,847,581
<u>TOTAL OTHER OUTGO</u>	7,099,806	121,957	6,904,182
 <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>	134,915,887	110,395,836	130,296,676

* Unallocated = \$2,142,111

**2012 - 2013
ADOPTED BUDGET
General Fund - Unrestricted**

	2011-12 ADOPTED <u>TOTAL</u>	2011-12 ACTUAL <u>TOTAL</u>	2012-13 ADOPTED <u>TOTAL</u>
<u>GENERAL FUND SUMMARY</u>			
<u>AVAILABLE REVENUE</u>			
BEGINNING BALANCE	18,897,581	18,897,581	20,707,748
GENERAL LEDGER ADJUSTMENT	0	0	0
TOTAL INCOME	116,018,306	112,206,003	109,588,928
TOTAL RESOURCES	134,915,887	131,103,584	130,296,676
<u>APPROPRIATIONS</u>			
TOTAL EXPENSES	115,766,081	110,273,879	111,342,494
INTERFUND TRANSFERS/OTH OUTGO	252,225	121,957	56,601
TOTAL OUTGO	116,018,306	110,395,836	111,399,095
ENDING BALANCE	18,897,581	20,707,748	18,897,581
TOTAL APPROPRIATIONS	134,915,887	131,103,584	130,296,676
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ENDING BALANCE			
AS PERCENT OF: INCOME	16.29%	18.46%	17.24%
EXPENSES	16.32%	18.78%	16.97%
DIFFERENCE BETWEEN TOTAL AVAILABLE AND TOTAL APPROPRIATIONS	0	0	0
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<u>COMPENSATION SUMMARY</u>			
TOTAL INCOME	116,018,306	112,206,003	109,588,928
TOTAL EXPENSES	115,766,081	110,273,879	111,342,494
 TOTAL COMPENSATION	 101,093,297	 99,289,830	 98,951,948
 COMPENSATION AS PERCENT OF INCOME	 87.14%	 88.49%	 90.29%
COMPENSATION AS PERCENT OF EXPENSES	87.33%	90.04%	88.87%