

**2013 - 2014
ADOPTED BUDGET
SUMMARY**

Please note that this 2013-14 Adopted Budget Summary and other budget related materials discussed at the Board Meeting on September 4, 2013 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 4, 2013

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2012-13 TO 2013-14 Comparison Unrestricted General Fund Budgeted Personnel Positions

		12-13 Total	13-14 Total
1110	Teachers	297.43	295.92
1111	Instructional Monthly Other	3.58	3.85
1180	Teachers' Sabbaticals	5.75	2.23
1360	Long Term Substitutes	4.60	7.60
	Total Teaching	311.36	309.60
1220	Academic Managers	25.60	28.42
1230	Counselors/Librarians/Others	26.06	27.58
1270	Noninstructional - Reassigned Time	18.69	28.56
1280	Others Sabbaticals	-	-
	Total Other Academic	70.35	84.56
TOTAL ACADEMIC		381.71	394.16
2120	Classified Managers	6.42	15.43
2125	Classified Supervisors	14.60	19.30
	Total Classified Management	21.02	34.73
2127	Classified Confidentials	9.00	13.00
2130	Classified Monthly	194.86	201.19
2140	Classified M&O Hourly	65.00	66.00
	Total Classified Non-Management	268.86	280.19
TOTAL CLASSIFIED		289.88	314.92
TOTAL EMPLOYEES		671.59	709.08

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2013-14 Summary of Total Appropriations

		2013-14 Total Appropriations
FUND 01	UNRESTRICTED GENERAL FUND	\$ 143,880,141
FUND 03	RESTRICTED GENERAL FUND	\$ 19,683,613
FUND 29	CAPITAL SERVICING FUND	\$ 7,033,528
FUND 33	CHILD DEVELOPMENT FUND	\$ 1,010,746
FUND 41	CAPITAL OUTLAY FUND - COP PARKING STRUCTURE	\$ 13,126,567
FUND 42	BUILDING FUND - MEASURE P	\$ 34,454,144
FUND 43	SCHEDULED MAINTENANCE FUND	\$ 1,752,778
FUND 59	IDENTITY SERVICES - LIVE SCAN	\$ 464,735
FUND 61	WORKER'S COMPENSATION SELF-INSURANCE FUND	\$ 1,645,340
FUND 62	PROPERTY & LIABILITY SELF-INSURANCE FUND	\$ 1,255,728
FUND 63	DENTAL COVERAGE SELF-INSURANCE FUND	\$ 3,173,041
FUND 64	SUPPLEMENTAL HEALTH INSURANCE/OTHER POST EMPLOYMENT BENEFITS SELF-INSURANCE FUND (GASB 45)	\$ 16,802,858
FUND 74	STUDENT FINANCIAL AID FUND	\$ 36,166,404
	TOTAL 2012-13 DISTRICT APPROPRIATIONS	\$ 280,449,623

2013 - 2014 ADOPTED BUDGET General Fund - Unrestricted

	2012-13 ADOPTED <u>TOTAL</u> W/ Prop. 30	2012-13 ACTUAL <u>TOTAL</u>	2013-14 ADOPTED <u>TOTAL</u>	
<u>BEGINNING BALANCE</u>	20,707,748	20,707,748	23,222,361	
<u>INCOME</u>				
<u>FEDERAL</u>				
8110 Forest Reserve	5,000	4,291	5,000	
8120 Higher Education Act / Admin Allowance	141,878	100,038	182,349	Indirect Cost Allowance Federal Grants (max. 8%)
8150 Student Financial Aid / Admin Allowance	73,800	90,969	58,428	Allowable Cost Allowance Financial Aid Grants
8160 Veterans' Education	2,000	0	0	
8170 VATEA/Admin Allowance	1,899	1,898	1,693	
8199 Other Federal Revenue	2,985	5,169	3,419	
TOTAL FEDERAL INCOME	227,562	202,365	250,889	
<u>STATE</u>				
8611 State General Apportionment	52,818,165	51,154,529	59,170,658	Advance Apportionment
Subtotal	52,818,165	51,154,529	59,170,658	
8613 Enrollment Fee Waiver (2%)	349,185	349,185	133,617	Advance Apportionment
8617 Part-time Faculty Compensation	484,748	484,748	484,748	
8622 EOPS State Project	0	8,390	0	
8623 DSPS Special	0	2,309	0	
8626 Matriculation / Admin Allowance	0	57,500	0	
8629 Other Categorical Apportionment	47,180	22,209	30,946	
8630 PROP 30-EPA	15,772,633	15,772,633	13,641,554	Advance Apportionment from Chancellor's Office
8659 Other Categorical Program Allocations	5,210	4,885	5,779	
8672 Homeowners Property Tax Relief	164,680	164,885	164,680	
8679 Other Tax Relief	12,287	13,368	12,287	
8681 State Lottery Proceeds	2,884,982	2,706,698	2,663,388	
8682 State Mandated	510,000	573,804	510,000	Mandated Cost Claim Block Grant (\$28 per FTES)
8699 Misc. State Revenue	144,586	126,610	131,569	
TOTAL STATE INCOME	73,193,656	71,441,753	76,949,226	

2013 - 2014
ADOPTED BUDGET
General Fund - Unrestricted

	2012-13 ADOPTED TOTAL W/ Prop. 30	2012-13 ACTUAL TOTAL	2013-14 ADOPTED TOTAL	
<u>LOCAL</u>				
8811 Tax Allocation / Secured Roll	16,986,703	18,507,294	18,507,294	
8812 Tax Allocation / Supplemental Roll	180,420	208,506	208,506	
8813 Tax Allocation / Unsecured Roll	746,523	765,975	765,974	
8816 Prior Years Taxes	1,454,448	1,636,102	1,636,102	
8817 Educational Revenue Augmentation	0	-8,872	0	
Subtotal	19,368,094	21,109,005	21,117,876	
8818 Redevelopment Agency	2,353,987	454,060	3,917,107	Includes 12-13 Shortfall
8820 Gifts and Grants	183,000	180,635	133,000	
8830 Contract Service/Contract Ed	0	263,956	0	
8840 Sales & Commissions	3,000	14	3,000	
8851 Rentals / Civic Center	230,000	150,481	150,000	
8854 Rentals / Bookstore	20,000	5,001	20,000	
8859 Rentals / Miscellaneous	0	0	0	
8860 Interest on Deposits	200,000	275,197	200,000	
8872 PCC Extension	700,000	582,645	600,000	
8874 Enrollment Fees	7,744,776	8,188,247	8,162,781	
8877 Course Materials Fees	98,300	103,597	100,000	
8879 Student Records	170,000	165,075	170,000	
8880 Non Resident Tuition	8,655,926	7,970,283	8,200,000	
8885 Other Student Fees and Charges	54,300	26,440	43,600	
8890 Other Local Income	3,076,327	2,951,748	363,700	12-13 One Time Anthem Blue Cross Refund
8892 Short / Over	0	399	0	
8893 Admin Allow/Employee Benefits	0	652	0	
8895 RDA Asset Liquidation Aug	0	266,602	266,601	RDA Adjustment
TOTAL LOCAL INCOME	42,857,710	42,694,037	43,447,665	
OTHER FINANCING SOURCES				
8912 Sale of Equipment	10,000	8,839	10,000	Salvage
8915 Recycle Proceeds/General Ledger	0	1,394	0	
8980 Interfund Transfers - In (From Other Funds)	0	0	0	
OTHER FINANCING SOURCES	10,000	10,233	10,000	
<u>TOTAL INCOME</u>	116,288,928	114,348,388	120,657,780 *	
<u>TOTAL RESOURCES</u>	136,996,676	135,056,136	143,880,141	

**2013 - 2014
ADOPTED BUDGET
General Fund - Unrestricted**

	2012-13 ADOPTED <u>TOTAL</u> W/ Prop. 30	2012-13 ACTUAL <u>TOTAL</u>	2013-14 ADOPTED <u>TOTAL</u>
<u>TOTAL GENERAL REVENUE SUMMARY</u>			
Property Tax Revenue	19,368,094	21,109,005	21,117,876
Student Enrollment Fees	7,744,776	8,188,247	8,162,781
State General Apportionment	68,590,798	66,927,162	72,812,212
TOTAL GENERAL REVENUE	95,703,668	96,224,414	102,092,869

2013 - 2014 ADOPTED BUDGET General Fund - Unrestricted

	2012-13 ADOPTED TOTAL W/ Prop. 30	2012-13 ACTUAL TOTAL	2013-14 ADOPTED TOTAL	
<u>EXPENSES</u>				
<u>ACADEMIC SALARIES</u>				
1110 Teachers Monthly	25,318,972	25,212,998	25,253,631	
1111 Teachers Monthly, Other	319,289	381,743	312,175	Classroom and Non-classroom assignments
1180 Teachers Sabbatical	470,531	381,760	419,094	
1189 Distributed Reserve	3,886,560	0	3,074,400	Vacant Positions - Special Projects
Subtotal	29,995,352	25,976,501	29,059,300	
1210 Nonteaching Overload	50,988	40,504	50,988	
1220 Cert Management	3,665,023	3,929,684	4,161,677	
1230 Cert Nonteaching	2,276,874	2,093,560	2,302,814	Counselors and librarians (regular staff)
1240 Nonteaching Hourly	357,351	481,213	412,451	
1270 Instructional - Reassigned Time	1,671,933	1,988,321	2,490,826	Reassign time for special projects and grants
Subtotal	8,022,169	8,533,282	9,418,756	
1310 Instruction Contract Overload	3,900,000	3,881,776	3,881,776	
1320 Instruction Adjunct Hourly	15,537,500	15,309,191	15,309,190	
1321 Instruction Hourly, Other	30,000	23,271	23,271	
1330 Sub Instruction Hourly	400,000	368,754	0	
1360 Instruction Long Term Sub	458,861	456,378	840,314	
Subtotal	20,326,361	20,039,370	20,054,551	
Subtotal	0	0	0	
1420 Nonteaching Stipends	76,897	631,522	334,697	
Subtotal	76,897	631,522	334,697	
<u>TOTAL ACADEMIC</u>	58,420,779	55,180,675	58,867,304	
<u>CLASSIFIED SALARIES</u>				
2115 Board of Trustees	33,600	33,600	33,600	
2120 Management Monthly	1,538,783	1,492,201	2,050,152	
2125 Supervision Monthly	1,280,872	1,184,842	1,868,614	
2127 Confidential Monthly	552,706	565,602	893,842	
2130 Classified Monthly	10,847,828	10,718,129	11,796,235	
2140 Maintenance & Operations - Monthly	3,269,521	3,268,078	3,475,349	
2145 Professional Growth Stipend	500	0	500	
2189 Distributed Reserve	1,919,853	0	1,538,426	Vacant Positions
Subtotal	19,443,663	17,262,452	21,656,718	
2310 Hourly Classified	119,248	62,517	119,248	
2311 Student Workers	574,933	755,331	703,949	
2312 Overtime / Relief	962,168	2,798,116	1,187,294	Hourly relief staff (Facilities, Police, Safety & Parking, Athletics, Counseling)
2314 Overtime / Classified Monthly Employee	166,633	307,680	166,633	
Subtotal	1,822,982	3,923,644	2,177,124	
2410 Hourly Instructional Aides	95,137	79,210	95,137	
Subtotal	95,137	79,210	95,137	
<u>TOTAL CLASSIFIED</u>	21,361,782	21,265,306	23,928,979	
<u>TOTAL SALARIES</u>	79,782,561	76,445,981	82,796,283	

2013 - 2014
ADOPTED BUDGET
General Fund - Unrestricted

	2012-13 ADOPTED TOTAL W/ Prop. 30	2012-13 ACTUAL TOTAL	2013-14 ADOPTED TOTAL	
<u>EMPLOYEE BENEFITS</u>				
3111 STRS Teachers	3,450,533	3,210,538	3,481,985	
3120 STRS Classified	11,916	11,295	12,741	
3130 STRS Other Certificated	767,180	639,562	839,074	
3189 Distributed Reserve	627,330	0	495,389	Benefits, Workers Comp, etc.
Subtotal	4,856,959	3,861,395	4,829,189	
3211 PERS Teachers	19,381	24,604	19,381	
3212 PERS Instructional Aides	0	274	0	
3220 PERS Classified	2,050,164	1,985,346	2,047,103	
3230 PERS Other Certificated	75,951	114,220	75,951	
Subtotal	2,145,496	2,124,444	2,142,435	
3311 OASDI Teachers	18,743	17,974	18,743	
3312 OASDI Class InstrAides	6,203	149	6,203	
3320 OASDI Classified	1,198,774	1,094,980	1,204,269	
3330 OASDI Other Cert	46,271	54,701	46,271	
3351 Medicare Teachers	676,855	598,203	676,855	
3352 Medicare Class InstrAides	2,314	1,149	2,314	
3360 Medicare Classified	309,003	298,608	310,827	
3370 Medicare Other Certificated	141,568	116,588	140,369	
Subtotal	2,399,731	2,182,352	2,405,851	
3411 HWB Teachers	4,600,598	4,676,827	5,051,997	
3420 HWB Classified	4,772,697	5,064,589	5,570,043	
3430 HWB Other Cert	1,125,813	1,140,910	1,125,633	
3490 HWB Retirement Benefits: Current	1,050,000	1,050,000	1,050,000	
3491 HWB Retirement Benefits: Funding	0	0	0	
Subtotal	11,549,108	11,932,326	12,797,673	
3511 SUI Teachers	595,718	468,810	595,718	
3512 SUI Class InstrAides	2,049	821	2,049	
3520 SUI Classified	242,072	218,595	244,079	
3531 SUI Other Cert	243,118	95,226	241,764	
3540 SUI Assessments	200,000	105,753	200,000	
Subtotal	1,282,957	889,205	1,283,610	
3611 WCI Teachers	482,623	569,153	598,790	
3612 WCI Class InstrAides	1,813	990	1,813	
3620 WCI Classified	230,848	321,325	349,698	
3630 WCI Other Cert	103,421	113,693	125,933	
Subtotal	818,705	1,005,161	1,076,234	
3711 CILB (Teachers)	195,087	195,587	195,087	
3720 CILB (Classified)	139,512	144,873	139,512	
3730 CILB (Other Cert)	64,479	45,131	64,479	
Subtotal	399,078	385,591	399,078	
3811 Apple (Teachers)	213,926	226,362	213,926	
3812 Apple (InstrAides)	4,646	2,832	4,646	
3820 Apple (Classified)	81,988	99,720	83,428	
3830 Apple (Other Cert)	5,146	9,711	5,146	
Subtotal	305,706	338,625	307,146	
3911 Benefits (Other Academic Instruction)	695,603	695,604	695,603	
3920 Benefits (Other Classified)	463,430	463,430	463,430	
3930 Benefits (Other Cert)	302,614	283,614	302,614	
Subtotal	1,461,647	1,442,648	1,461,647	
<u>TOTAL EMPLOYEE BENEFITS</u>	25,219,387	24,161,747	26,702,863	
<u>TOTAL COMPENSATION</u>	105,001,948	100,607,728	109,499,146	

2013 - 2014 ADOPTED BUDGET General Fund - Unrestricted

	2012-13 ADOPTED <u>TOTAL</u> W/ Prop. 30	2012-13 ACTUAL <u>TOTAL</u>	2013-14 ADOPTED <u>TOTAL</u>	
<u>SUPPLIES & MATERIALS</u>				
4110 Books	8,298	26,193	13,698	
4189 Distributed Reserve	110,000	0	10,000	
Subtotal	118,298	26,193	23,698	
4301 Supplies	1,363,255	740,758	1,389,466	
4302 Software	25,672	9,405	25,672	
4303 Duplicating	201,279	120,366	219,679	
4304 Printing	84,047	123,686	94,247	
4310 Fuel (Gasoline & Diesel)	74,750	95,752	74,750	
Subtotal	1,749,003	1,089,967	1,803,814	
4400 Instructional Media Supplies	17,092	7,151	17,092	
Subtotal	17,092	7,151	17,092	
<u>TOTAL SUPPLIES & MATERIALS</u>	1,884,393	1,123,311	1,844,604	
 <u>SERVICES</u>				
5120 Consultants	360,394	420,800	653,186	
5140 Lecturers/Performing Artists	233,203	200,255	243,983	
5150 Other	2,980	87,382	2,980	
5189 Distributed Reserve	862,900	0	432,900	Professional Development
Subtotal	1,459,477	708,437	1,333,049	
5210 Conference/Seminars/Workshop	170,826	312,576	263,576	
5220 Mileage Expense	19,760	7,287	20,060	
5250 Student Travel Expense	126,383	126,894	131,883	
Subtotal	316,969	446,757	415,519	
5310 Institutional Membership Fees	131,631	101,616	132,561	
Subtotal	131,631	101,616	132,561	
5410 Fire and Casualty Insurance	850,000	850,000	950,000	Contribution to Fund 62, Self Ins. Property & Liability
5420 Student Insurance	81,709	113,191	121,709	
5430 Other Insurance/Extended Learning	1,000	21,453	2,239	
Subtotal	932,709	984,644	1,073,948	
5510 Heating Oil & Gas	495,000	294,551	495,000	
5513 Telephone	102,250	81,754	105,250	
5514 Water	237,337	239,901	237,337	
5515 Electricity	2,328,045	2,176,742	2,103,051	
5521 Waste Disposal	79,000	85,723	79,000	
5525 General Housekeeping	17,906	7,982	17,906	
5530 Toxic Waste Disposal	45,000	51,317	45,000	
Subtotal	3,304,538	2,937,970	3,082,544	
5630 Repair/ Upkeep - Bldgs./Grounds	320,266	204,905	330,203	
5640 Repair/Maintenance - Equip	686,769	712,810	732,787	
5660 Rental Expense	229,625	242,891	309,625	
5690 Other	8,184	12,480	8,184	
Subtotal	1,244,844	1,173,086	1,380,799	
5710 Board Elections	51,500	0	451,500	Board elections
5720 Auditing Services	205,350	261,118	205,350	
5730 Legal Expenses	269,100	263,255	269,100	
5740 Legal Advertising	5,709	12,382	5,709	
Subtotal	531,659	536,755	931,659	
5810 Software	915,448	843,162	1,468,448	
5820 Other Services	1,427,043	1,264,152	1,517,543	Web, LancerPoint, IT, etc.
5830 Finance Charges	307,000	298,222	307,000	
5840 Advertising	37,600	123,984	55,521	
5851 Game Officials	25,000	30,190	25,000	
5860 Professional Growth	5,500	2,325	5,500	
5880 Postage	229,172	173,988	229,362	
Subtotal	2,946,763	2,736,023	3,608,374	
<u>TOTAL SERVICES</u>	10,868,590	9,625,288	11,958,453	

2013 - 2014
ADOPTED BUDGET
General Fund - Unrestricted

	2012-13 ADOPTED <u>TOTAL</u> W/ Prop. 30	2012-13 ACTUAL <u>TOTAL</u>	2013-14 ADOPTED <u>TOTAL</u>	
<u>CAPITAL OUTLAY</u>				
6210 Construction and Modifications	0	23,116	111,369	
Subtotal	0	23,116	111,369	
6310 Library Books	0	3,470	0	
Subtotal	0	3,470	0	
6410 New Equipment	0	64,517	88,575	
6411 Computer Equipment	21,015	76,271	61,158	
6412 Depreciable Equipment	0	42,403	54,570	
6413 Computer Equipment >5k	0	0	0	
6430 Equipment Lease Purchase	56,548	111,813	56,373	
6489 Distributed Reserve	210,000	0	900,000	Rosemead and Emergency Preparedness
Subtotal	287,563	295,004	1,160,676	
<u>TOTAL CAPITAL OUTLAY</u>	287,563	321,590	1,272,045	
<u>TOTAL EXPENSES</u>	118,042,494	111,677,917	124,574,248	
<u>OTHER OUTGO</u>				
7310 Non Mandatory Transfers	33,001	33,001	384,712	
7500 Student Financial Aid	5,000	15,721	5,000	
7501 Financial Aid Title IV	5,000	102,334	5,000	
7610 Other Payments to Students Books/Supplies	0	0	0	
7620 Other Payments for Students	3,600	4,802	3,600	
7689 Distributed Res Other Payments to Students	10,000	0	10,000	
7900 Contingencies	6,847,581	0	6,847,581	
<u>TOTAL OTHER OUTGO</u>	6,904,182	155,858	7,255,893	
<u>FUND BALANCE</u>				
9760 Designated - General Reserve	12,050,000	0	12,050,000	
<u>TOTAL FUND BALANCE</u>	12,050,000		12,050,000	
<u>TOTAL APPROPRIATED</u>	136,996,676	111,833,775	143,880,141	

2013 - 2014
ADOPTED BUDGET
General Fund - Unrestricted

	2012-13 ADOPTED <u>TOTAL</u> W/ Prop. 30	2012-13 ACTUAL <u>TOTAL</u>	2013-14 ADOPTED <u>TOTAL</u>
<u>GENERAL FUND SUMMARY</u>			
<u>AVAILABLE REVENUE</u>			
BEGINNING BALANCE	20,707,748	20,707,748	23,222,361
GENERAL LEDGER ADJUSTMENT	0	0	0
TOTAL INCOME	116,288,928	114,348,388	120,657,780
TOTAL RESOURCES	136,996,676	135,056,136	143,880,141
<u>APPROPRIATIONS</u>			
TOTAL EXPENSES	118,042,494	111,677,917	124,574,248
INTERFUND TRANSFERS/OTHER OUTGO	56,601	155,858	408,312
TOTAL OUTGO	118,099,095	111,833,775	124,982,560
ENDING BALANCE	18,897,581	23,222,361	18,897,581
TOTAL APPROPRIATIONS	136,996,676	135,056,136	143,880,141
ENDING BALANCE			
AS PERCENT OF: INCOME	16.25%	20.31%	15.66%
EXPENSES	16.01%	20.79%	15.17%
DIFFERENCE BETWEEN TOTAL AVAILABLE AND TOTAL APPROPRIATIONS	0	0	0
<u>COMPENSATION SUMMARY</u>			
TOTAL INCOME	116,288,928	114,348,388	120,657,780
TOTAL EXPENSES	118,099,095	111,833,775	124,982,560
TOTAL COMPENSATION	105,001,948	100,607,728	109,499,146
COMPENSATION AS PERCENT OF INCOME	90.29%	87.98%	90.75%
COMPENSATION AS PERCENT OF EXPENSES	88.91%	89.96%	87.61%