

2014 – 2015 ADOPTED BUDGET SUMMARY

*Please note that this 2014-15 Adopted Budget Summary
And other budget related materials discussed at the Board
Meeting on September 3, 2014, will be posted to the PCC
Website under Fiscal Services (Adopted Budgets) at:
<http://pasadena.edu.adminServices/fiscal/budget/>*

PASADENA AREA COMMUNITY COLLEGE DISTRICT
PASADENA CITY COLLEGE

BOARD OF TRUSTEES MEETING
SEPTEMBER 3, 2014

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2013 – 2014 To 2014 – 2015 Comparison Unrestricted General Fund Budgeted Personnel Positions

		13 – 14 TOTAL		14 – 15 TOTAL
		As of 8/30/13		As of 8/25/14
1110	Teachers	288.22		293.88
1111	Instructional Monthly Other	4.84		5.79
1180	Teachers' Sabbaticals	4.74		8.25
1360	Long Term Substitutes	7.15		4.00
	Total Teaching	304.95		311.92
1220	Academic Managers	24.00		29.00
1230	Counselors/Librarians/Others	35.59		36.10
1270	Noninstructional – Reassigned Time	37.05		30.61
1280	Others Sabbaticals	0.00		0.00
	Total Other Academic	96.64		95.72
	TOTAL ACADEMIC	401.59		407.63
2120	Classified Managers	19.00		22.00
2125	Classified Supervisors	18.00		18.00
	Total Classified Management	37		40
2127	Classified Confidentials	13.00		9.00
2130	Classified Monthly	237.58		246.00
2140	Classified M&O Hourly	62.00		61.00
	Total Classified Non-Management	312.58		316
	TOTAL CLASSIFIED	349.58		356
	TOTAL EMPLOYEES	751.16		763.63

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2014 – 2015 Summary of Total Appropriations

	2014 – 2015 Total Appropriations
Fund 01 Unrestricted General Fund	\$148,128,989
Fund 03 Restricted General Fund	\$20,031,117
Fund 29 Capital Servicing Fund	\$4,855,529
Fund 33 Child Development Fund	\$1,335,629
Fund 41 Capital Outlay Fund – COP Parking Structure	\$6,314,883
Fund 42 Building Fund – Measure P	\$17,424,875
Fund 43 Scheduled Maintenance Fund	\$4,338,090
Fund 59 Identity Services – Live Scan	\$421,012
Fund 61 Workers’ Compensation Self-Insurance Fund	\$1,913,238
Fund 62 Property & Liability Self-Insurance Fund	\$1,321,027
Fund 63 Dental Coverage Self-Insurance Fund	\$3,661,936
Fund 64 Supplemental Health Insurance/Other Post-Employment Benefits Self-Insurance Fund (GASB 45)	\$16,851,800
Fund 74 Student Financial Aid Fund	\$35,584,727
Total 2014 – 2015 District Appropriations	\$262,182,852

2014 – 2015
ADOPTED BUDGET
General Fund – Unrestricted

	2013 – 14 ADOPTED <u>TOTAL</u> With Prop. 30	2013 – 14 ACTUAL <u>TOTAL</u> Subject to Audit	2014 – 15 ADOPTED <u>TOTAL</u>
<u>BEGINNING BALANCE</u>	23,222,361	21,797,802	19,135,955
<u>INCOME</u>			
<u>FEDERAL</u>			
8110 Forest Reserve	5,000	4,291	5,000
8120 Higher Education Act / Admin Allowance*	182,349	86,687	182,349
8150 Student Financial Aid / Admin Allowance**	58,428	38,304	58,428
8160 Veterans' Education	0	0	1,000
8170 VATEA/Admin Allowance	1,693	0	1,693
8199 Other Federal Revenue	3,419	2,793	3,419
TOTAL FEDERAL INCOME	250,889	132,075	251,889
<u>STATE</u>			
8611 State General Apportionment***	59,170,658	61,206,910	65,885,821
Subtotal	59,170,658	61,206,910	65,885,821
8613 Enrollment Fee Waiver (2%)***	133,617	133,617	174,593
8617 Part-Time Faculty Compensation	484,748	484,748	484,748
8622 EOPS State Project	0	8,390	8,390
8623 DSPS Special	0	1,012	0
8626 Matriculation / Admin Allowance	0	45,455	45,455
8629 Other Categorical Apportionment	30,946	5,409	30,946
8630 PROP 30 – EPA****	13,641,554	15,446,924	16,371,954
8659 Other Categorical Program Allocations	5,779	5,615	5,805
8672 Homeowners Property Tax Relief	164,680	155,022	164,680
8679 Other Tax Relief	12,287	14,601	12,287
8681 State Lottery Proceeds	2,663,388	2,951,051	2,663,388
8682 State Mandated *****	510,000	587,279	510,000
8699 Misc. State Revenue	131,569	76,230	131,569
TOTAL STATE INCOME	76,949,226	81,122,263	86,489,636

*Indirect cost allowance federal grants (Max. 8%).

**Allowable cost allowance financial aid grants.

***Advance apportionment.

****Advance apportionment from the Chancellor's Office.

*****Mandated cost to claim block grant (\$28 per FTES).

2014 – 2015
ADOPTED BUDGET
General Fund – Unrestricted

	2013 – 14	2013 – 14	2014 – 15
	ADOPTED	ACTUAL	ADOPTED
	<u>TOTAL</u>	<u>TOTAL</u>	<u>TOTAL</u>
	With Prop. 30	Subject to Audit	
<u>LOCAL</u>			
8811 Tax Allocation / Secured Roll	18,507,294	19,709,024	19,607,039
8812 Tax Allocation / Supplemental Roll	208,506	405,127	208,506
8813 Tax Allocation / Unsecured Roll	765,974	798,956	765,974
8816 Prior Years Taxes	1,636,102	37,530	1,636,102
8817 Educational Revenue Augmentation	0	0	0
Subtotal	21,117,876	20,950,637	22,217,621
8818 Redevelopment Agency*	3,917,107	499,549	250,000
8820 Gifts and Grants	133,000	2,773	160,462
8830 Contract Service / Contract Ed	0	10,280	0
8840 Sales & Commissions	3,000	0	3,000
8851 Rentals / Civic Center	150,000	157,530	150,000
8854 Rentals / Bookstore	20,000	15,003	20,000
8859 Rentals / Miscellaneous	0	0	0
8860 Interest on Deposits	200,000	133,889	200,000
8872 PCC Extension	600,000	453,752	600,000
8874 Enrollment Fees	8,162,781	8,399,326	8,370,028
8877 Course Materials Fees	100,000	100,605	94,200
8878 Student Insurance	-	1,091,856	1,100,000
8879 Student Records	170,000	141,287	170,000
8880 Non Resident Tuition	8,200,000	8,797,518	8,200,000
8885 Other Student Fees and Charges	43,600	41,261	43,600
8890 Other Local Income**	363,700	1,219,871	363,700
8892 Short / Over	0	118,449	0
8893 Admin Allow / Employee Benefits	0	1,341	0
8895 RDA Asset Liquidation Aug***	266,601	0	298,898
TOTAL LOCAL INCOME	43,447,665	42,134,926	42,241,509
OTHER FINANCING SOURCES			
8912 Sale of Equipment****	10,000	14,531	10,000
8915 Recycle Proceeds / General Ledger	0	1,121	0
8980 Interfund Transfers–In (From Other Funds)	0	0	0
OTHER FINANCING SOURCES	10,000	15,652	10,000
TOTAL INCOME	120,657,780	123,404,916	128,993,034
TOTAL RESOURCES	143,880,141	145,202,718	148,128,989

*FY 2013-14 column includes FY 2012-13 shortfall.

**FY 2013-14 column includes one-time Anthem Blue Cross and Property & Liability refunds.

***FY 2013-14 column includes RDA adjustment.

****Salvage.

2014 – 2015
ADOPTED BUDGET
General Fund – Unrestricted

	2013 – 14 ADOPTED <u>TOTAL</u> With Prop. 30	2013 – 14 ACTUAL <u>TOTAL</u> Subject to Audit	2014 – 15 ADOPTED <u>TOTAL</u>
<u>TOTAL GENERAL REVENUE SUMMARY</u>			
Property Tax Revenue	21,117,876	20,950,637	22,217,621
Student Enrollment Fees	8,162,781	8,399,326	8,370,028
State General Apportionment	72,812,212	76,653,834	82,257,775
TOTAL GENERAL REVENUE	102,092,869	106,003,797	112,845,424

2014 – 2015
ADOPTED BUDGET
General Fund – Unrestricted

	2013 – 14 ADOPTED TOTAL With Prop. 30	2013 – 14 ACTUAL TOTAL Subject to Audit	2014 – 15 ADOPTED TOTAL
<u>EXPENSES</u>			
<u>ACADEMIC SALARIES</u>			
1110 Teachers Monthly	25,253,631	24,726,409	25,253,631
1111 Teachers Monthly, Other*	312,175	413,991	312,175
1180 Teachers Sabbatical	419,094	470,886	419,094
1189 Distributed Reserve**	3,074,400	0	6,195,992
Subtotal	29,059,300	25,611,286	32,180,892
1210 Nonteaching Overload	50,988	26,180	75,988
1220 Cert Management	4,161,677	4,019,866	4,008,839
1230 Cert Nonteaching***	2,302,814	2,158,822	2,250,443
1240 Nonteaching Hourly	412,451	558,529	357,951
1270 Instructional – Reassigned Time****	2,490,826	2,571,445	1,994,048
Subtotal	9,418,756	9,334,842	8,687,269
1310 Instruction Contract Overload	3,881,776	3,840,129	3,881,776
1320 Instruction Adjunct Hourly	15,309,190	19,790,355	15,263,572
1321 Instruction Hourly, Other	23,271	20,786	23,271
1330 Sub Instruction Hourly	0	509,347	0
1360 Instruction Long Term Sub	840,314	419,376	840,314
Subtotal	20,054,551	24,579,993	20,008,933
1420 Nonteaching Stipends	334,697	715,056	222,427
Subtotal	334,697	715,056	222,427
<u>TOTAL ACADEMIC</u>	58,867,304	60,241,178	61,099,521
<u>CLASSIFIED SALARIES</u>			
2115 Board of Trustees	33,600	33,800	33,600
2120 Management Monthly	2,050,152	2,487,946	2,016,652
2125 Supervision Monthly	1,868,614	1,398,743	1,852,677
2127 Confidential Monthly	893,842	870,413	853,518
2130 Classified Monthly	11,796,235	11,559,180	11,693,459
2140 Maintenance & Operations – Monthly	3,475,349	3,352,189	3,438,740
2145 Professional Growth Stipend	500	0	0
2189 Distributed Reserve*****	1,538,426	0	845,965
Subtotal	21,656,718	19,702,271	20,734,611
2310 Hourly Classified	119,248	21,325	10,000
2311 Student Workers	703,949	938,177	729,730
2312 Overtime / Relief*****	1,187,294	3,117,885	1,413,888
2314 Overtime / Classified Monthly Employee	166,633	460,071	210,984
Subtotal	2,177,124	4,537,458	2,364,602
2410 Hourly Instructional Aides	95,137	91,484	97,137
Subtotal	95,137	91,484	97,137
<u>TOTAL CLASSIFIED</u>	23,928,979	24,331,212	23,196,350
<u>TOTAL SALARIES</u>	82,796,283	84,572,390	84,295,871

*Classroom and non-classroom assignments.

**Vacant positions/special projects.

***Counselors and librarians (regular staff).

****Reassign time for special projects and grants.

*****Vacant positions.

*****Hourly relief staff (facilities, police and safety, parking, athletics, counseling, etc.).

2014 – 2015
ADOPTED BUDGET
General Fund – Unrestricted

	2013 – 14 ADOPTED TOTAL With Prop. 30	2013 – 14 ACTUAL TOTAL Subject to Audit	2014 – 15 ADOPTED TOTAL
<u>EMPLOYEE BENEFITS</u>			
3111 STRS Teachers	3,481,985	3,335,098	3,874,607
3120 STRS Classified	12,741	863	12,741
3130 STRS Other Certificated	839,074	714,253	839,074
3189 Distributed Reserve	495,389	0	1,226,067
Subtotal	4,829,189	4,050,214	5,952,489
3211 PERS Teachers	19,381	31,273	19,381
3212 PERS Instructional Aides	0	282	0
3220 PERS Classified	2,047,103	2,229,306	2,123,361
3230 PERS Other Certificated	75,951	102,627	75,951
Subtotal	2,142,435	2,363,488	2,218,693
3311 OASDI Teachers	18,743	21,027	18,743
3312 OASDI Class Instr. Aides	6,203	153	6,203
3320 OASDI Classified	1,204,269	1,231,181	1,204,269
3330 OASDI Other Cert	46,271	47,041	46,271
3351 Medicare Teachers	676,855	663,702	676,855
3352 Medicare Class Instr. Aides	2,314	1,327	2,314
3360 Medicare Classified	310,827	342,132	310,827
3370 Medicare Other Certificated	140,369	130,718	140,369
Subtotal	2,405,851	2,437,281	2,405,851
3411 HWB Teachers	5,051,997	4,796,393	5,015,392
3420 HWB Classified	5,570,043	5,476,684	5,467,214
3430 HWB Other Cert	1,125,633	1,236,153	1,125,633
3461 AB 528	0	0	0
3490 HWB Retirement Benefits: Current	1,050,000	1,050,000	1,050,000
3491 HWB Retirement Benefits: Funding	0	0	0
Subtotal	12,797,673	12,559,230	12,658,239
3511 SUI Teachers	595,718	25,068	45,718
3512 SUI Class Instr. Aides	2,049	46	49
3520 SUI Classified	244,079	7,697	7,940
3531 SUI Other Cert	241,764	4,912	5,000
3540 SUI Assessments	200,000	101,617	100,000
Subtotal	1,283,610	139,340	158,707
3611 WCI Teachers	598,790	836,773	598,790
3612 WCI Class Instr. Aides	1,813	1,542	1,813
3620 WCI Classified	349,698	420,561	347,087
3630 WCI Other Cert	125,933	168,254	122,714
Subtotal	1,076,234	1,427,130	1,070,404
3711 CILB (Teachers)	195,087	187,796	195,087
3720 CILB (Classified)	139,512	209,558	139,512
3730 CILB (Other Cert)	64,479	50,510	64,479
Subtotal	399,078	447,864	399,078
3811 Apple (Teachers)	213,926	295,514	213,926
3812 Apple (Instr. Aides)	4,646	3,260	4,646
3820 Apple (Classified)	83,428	107,609	83,428
3830 apple (Other Cert)	5,146	11,354	5,146
Subtotal	307,146	417,737	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	566,614
Subtotal	1,461,647	1,442,648	1,725,647
<u>TOTAL EMPLOYEE BENEFITS</u>	26,702,863	25,284,930	26,896,254
<u>TOTAL COMPENSATION</u>	109,499,146	109,857,320	111,192,125

2014 – 2015

ADOPTED BUDGET

General Fund – Unrestricted

	2013 – 14 ADOPTED <u>TOTAL</u> With Prop. 30	2013 – 14 ACTUAL <u>TOTAL</u> Subject to Audit	2014 – 15 ADOPTED <u>TOTAL</u>
<u>SUPPLIES AND MATERIALS</u>			
4110 Books	13,698	2,438	4,561
4189 Distributed Reserve	10,000	0	47,296
Subtotal	23,698	2,438	51,857
4301 Supplies	1,389,466	1,121,810	966,350
4302 Software	25,672	3,002	205,129
4303 Duplicating	219,679	-18,188	192,166
4304 Printing	94,247	137,152	135,566
4310 Fuel (Gas & Diesel)	74,750	81,757	85,703
Subtotal	1,803,814	1,325,533	1,584,914
4400 Instructional Medial Supplies	17,092	6,515	25,164
Subtotal	17,092	6,515	25,164
<u>TOTAL SUPPLIES AND MATERIALS</u>	1,844,604	1,334,486	1,661,935
<u>SERVICES</u>			
5120 Consultants	653,186	946,566	531,789
5140 Lecturers/Performing Artists	243,983	223,027	286,911
5150 Other	2,980	111,577	1,284
5189 Distributed Reserve	432,900	0	1,681,286
Subtotal	1,333,049	1,281,170	2,501,270
5210 Conference/Seminars/Workshop	263,576	334,042	529,145
5220 Mileage Expense	20,060	7,393	44,291
5250 Student Travel Expense	131,883	136,820	77,307
Subtotal	415,519	478,255	650,743
5310 Institutional Membership Fees	132,561	117,800	117,528
Subtotal	132,561	117,800	117,528
5410 Fire and Casualty Insurance*	950,000	950,000	838,075
5420 Student Insurance	121,709	115,468	100,280
5430 Other Insurance/Extended Learning	2,239	1,139	2,004
5440 Insurance	0	1,112,394	1,100,934
Subtotal	1,073,948	2,179,001	2,041,293
5510 Heating Oil & Gas	495,000	390,796	496,054
5513 Telephone	105,250	119,304	120,387
5514 Water	237,337	247,958	242,363
5515 Electricity	2,103,051	2,220,435	2,137,097
5521 Waste Disposal	79,000	85,412	48,187
5525 General Housekeeping	17,906	8,393	7,655
5530 Toxic Waste Disposal	45,000	40,573	23,755
Subtotal	3,082,544	3,112,871	3,075,498
5630 Repair/Upkeep – Bldgs./Grounds	330,203	291,488	638,574
5640 Repair/Maintenance – Equip	732,787	807,375	721,715
5660 Rental Expense	309,625	614,900	611,845
5690 Other	8,184	13,730	40,161
Subtotal	1,380,799	1,727,493	2,012,295
5710 Board Elections	451,500	148,030	324,245
5720 Auditing Services	205,350	195,504	206,787
5730 Legal Expenses	269,100	324,834	247,237
5740 Legal Advertising	5,709	38,283	13,692
Subtotal	931,659	706,651	791,961
5810 Software	1,468,448	1,589,650	1,282,087
5820 Other Services**	1,517,543	1,618,031	1,578,345
5830 Finance Charges	307,000	304,974	252,078
5840 Advertising	55,521	395,490	215,106
5851 Game Officials	25,000	31,468	17,023
5860 Professional Growth	5,500	2,210	4,458
5880 Postage	229,362	139,577	238,386
5930 Reserve for Pending Claims	0	100,955	0
Subtotal	3,608,374	4,182,355	3,587,483
<u>TOTAL SERVICES</u>	11,958,453	13,785,595	14,778,071

*Contribution to Fund 62; Self Insurance – Property & Liability.

**Area specific specialty needs (technical updates, etc.).

2014 – 2015
ADOPTED BUDGET
General Fund – Unrestricted

	2013 – 14	2013 – 14	2014 – 15
	ADOPTED	ACTUAL	ADOPTED
	<u>TOTAL</u>	<u>TOTAL</u>	<u>TOTAL</u>
	With Prop. 30	Subject to Audit	
<u>CAPITAL OUTLAY</u>			
6210 Construction and Modifications	111,369	37,655	60,796
Subtotal	111,369	37,655	60,796
6310 Library Books	0	0	0
Subtotal	0	0	0
6410 New Equipment	88,575	89,129	0
6411 Computer Equipment	61,158	299,426	84,966
6412 Depreciable Equipment	54,570	124,729	0
6413 Computer Equipment >5,000	0	8,501	0
6430 Equipment Lease Purchase	56,373	155,470	77,581
6489 Distributed Reserve*	900,000	0	0
Subtotal	1,160,676	677,255	162,547
<u>TOTAL CAPITAL OUTLAY</u>	1,272,045	714,910	223,343
<u>TOTAL EXPENSE</u>	124,574,248	125,692,310	127,855,474
<u>OTHER OUTGO</u>			
7310 Non Mandatory Transfers	384,712	384,712	384,712
7500 Student Financial Aid	5,000	29,939	5,000
7501 Financial Aid Title IV	5,000	-50,248	5,000
7610 Other Payments to Students Books/Supplies	0	0	0
7620 Other Payments for Students	3,600	10,050	3,600
7689 Distributed Reserves Other Payments to Students	10,000	0	10,000
7900 Contingencies	6,847,581	0	6,934,695
<u>TOTAL OTHER OUTGO</u>	7,255,893	374,453	7,343,007
<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>	143,880,141	126,066,763	147,248,481

*FY 2013-14 column includes funds for start-up costs for PCC Rosemead and emergency preparedness.

2014 – 2015
ADOPTED BUDGET
General Fund – Unrestricted

	2013 – 14 ADOPTED <u>TOTAL</u> With Prop. 30	2013 – 14 ACTUAL <u>TOTAL</u> Subject to Audit	2014 – 15 ADOPTED <u>TOTAL</u>
<u>GENERAL FUND SUMMARY</u>			
<u>AVAILABLE REVENUE</u>			
BEGINNING BALANCE	23,222,361	21,797,802	19,135,955
GENERAL LEDGER ADJUSTMENT	0	0	0
TOTAL INCOME	120,657,780	123,404,916	128,993,034
TOTAL RESOURCES	143,880,141	145,202,718	148,128,989
<u>APPROPRIATIONS</u>			
TOTAL EXPENSES	124,574,248	125,692,310	127,855,474
INTERFUND TRANSFERS/OTHER OUTGO	408,312	374,453	408,312
TOTAL OUTGO	124,982,560	126,066,763	128,263,786
ENDING BALANCE	18,897,581	19,135,955	18,984,695
TOTAL APPROPRIATIONS	143,880,141	145,202,718	147,248,481
<u>ENDING BALANCE</u>			
AS PERCENT OF: INCOME	15.66%	15.51%	14.72%
EXPENSES	15.17%	15.22%	14.85%
DIFFERENCE BETWEEN TOTAL AVAILABLE AND TOTAL APPROPRIATIONS	0	0	880,508
<u>COMPENSATION SUMMARY</u>			
TOTAL INCOME	120,657,780	123,404,916	128,993,034
TOTAL EXPENSES	124,982,560	126,066,763	127,855,474
TOTAL COMPENSATION	109,499,146	109,857,320	111,192,125
COMPENSATION AS PERCENT OF INCOME	90.75%	89.02%	86.20%
COMPENSATION AS PERCENT OF EXPENSES	87.61%	87.14%	86.97%