

2018 – 2019 ADOPTED BUDGET SUMMARY

*Please note that this 2018-2019 Adopted Budget Summary and other budget related materials discussed at the Board Meeting on September 12, 2018, 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 12, 2018

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2017-2018 to 2018-2019 Comparison All Funds Budgeted Personnel Positions

Account Code	Account Description	2017-2018 TOTAL	2018-2019 TOTAL
1110	Teachers	347.72	353.64
1111	Instructional Monthly Other	4.77	3.72
1180	Teachers' Sabbaticals	8	7.75
1360	Long Term Substitutes	0	0
	Total Teaching	360.49	365.11
1220	Academic Managers	37	35
1230	Counselors/Librarians/Others	47.90	50.07
1270	Noninstructional – Reassigned Time	34.61	34.4
1280	Others Sabbaticals	1	0
	Total Other Academic	120.51	119.47
TOTAL ACADEMIC		481	484.58
2120	Classified Managers	24	27
2125	Classified Supervisors	28	25
	Total Classified Management	52	52
2127	Classified Confidential	16	16
2130	Classified Monthly	292	306
2140	Classified M&O Hourly	64	67
	Total Classified Non- Management	372	389
TOTAL CLASSIFIED		424	441
TOTAL EMPLOYEES		905	925.58

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2018-2019 Summary of Total Appropriations

Fund	Fund Description	2017-2018 Total Appropriations	2018-2019 Total Appropriations
Fund 01	Unrestricted General Fund	\$156,514,963	\$169,583,395
Fund 03	Restricted General Fund	\$41,937,874	\$34,658,088
Fund 29	Capital Servicing Fund	\$929,884	\$114,860
Fund 33	Child Development Fund	\$893,932	\$881,535
Fund 41	Capital Outlay Fund – COP Parking Structure	\$7,086,533	\$10,484,656
Fund 42	Building Fund – Measure P	\$6,817,672	\$5,048,859
Fund 43	Scheduled Maintenance Fund	\$5,571,260	\$4,817,770
Fund 59	Identity Services – Live Scan	\$53,920	\$54,350
Fund 61	Workers’ Compensation Self-Insurance Fund	\$1,883,629	\$2,200,000
Fund 62	Property & Liability Self-Insurance Fund	\$1,411,016	\$1,300,000
Fund 63	Dental Coverage Self-Insurance Fund	\$1,350,000	\$1,170,000
Fund 64	Supplemental Health Insurance/Other Post-Employment Benefits Self-Insurance Fund (GASB 45)	\$1,800,000	\$2,000,000
Fund 69	Other Internal Svc Fund - PERS/STRS		\$3,000,000
Fund 74	Student Financial Aid Fund	\$42,398,230	\$45,948,904
	Total 2018-2019 District Appropriations	\$260,566,844	\$281,262,417

2018 - 2019
ADOPTED BUDGET
General Fund - Unrestricted

	2017 - 2018 Final Adjusted Budget	2017 - 2018 Actual	2018 - 2019 Adopted Budget
		Subject to Audit	
BEGINNING BALANCE	\$ 26,502,806	\$ 26,502,806	\$ 27,426,294
INCOME			
FEDERAL			
8110 Forest Reserve	\$ 4,088	\$ -	\$ 4,088
8120 Higher Education Act / Administrative Allowance*	\$ 179,506	\$ 165,153	\$ 195,122
8130 Higher Education / Workforce Investment Act	\$ -	\$ -	\$ -
8140 Temporary Assistance For Needy Fami	\$ -	\$ 16,789	\$ -
8150 Student Financial Aid / Administrative Allowance**	\$ 74,200	\$ 93,964	\$ 95,000
8160 Veterans' Education	\$ -	\$ -	\$ -
8170 Vocational & Technical Education Act (VATEA)/Administrative Allowance	\$ 1,980	\$ 1,980	\$ 1,970
8199 Other Federal Revenue	\$ 395,382	\$ 79,800	\$ 6,545
TOTAL FEDERAL INCOME	\$ 655,156	\$ 357,686	\$ 302,725
STATE			
8611 State General Apportionment	\$ 78,336,029	\$ 71,594,531	\$ 71,794,910
8612 Other General Apportionment/Basic (One-Time Funds) ***	\$ -	\$ (143,836)	\$ -
8613 Enrollment Fee Waiver (2%)	\$ 264,961	\$ 331,268	\$ 264,961
8615 Other General Apportionment/CA College Promise	\$ -	\$ -	\$ 1,156,932
8617 Part-Time Faculty Compensation	\$ 484,602	\$ 553,719	\$ 1,410,059
8622 Extended Opportunity Programs & Services (EOPS)	\$ -	\$ -	\$ -
8623 Disabled Students Programs & Services (DSPS)	\$ -	\$ 1,319	\$ -
8626 Matriculation / Administrative Allowance	\$ -	\$ (0)	\$ -
8629 Other Categorical Apportionment	\$ 61,966	\$ 21,127	\$ 46,053
8630 PROP 30 - Educational Protection Act (EPA)	\$ 17,002,813	\$ 18,297,234	\$ 21,226,713
8659 Other Categorical Program Allocations	\$ 70,345	\$ 22,122	\$ 5,313
8672 Homeowners Property Tax Relief	\$ 100,000	\$ 157,048	\$ 158,000
8679 Other Tax Relief	\$ 15,000	\$ 14,052	\$ 15,000
8681 State Lottery Proceeds	\$ 3,681,828	\$ 4,175,348	\$ 3,892,931
8682 State Mandated	\$ 1,352,189	\$ 1,352,189	\$ 700,719
8695 CalSTRS on Behalf Contribution	\$ 5,000,000	\$ 3,736,949	\$ 4,000,000
8699 Miscellaneous State Revenue	\$ 211,578	\$ 113,021	\$ 119,577
TOTAL STATE INCOME	\$ 106,581,311	\$ 100,226,090	\$ 104,791,168

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

**Allowable cost allowance financial aid grants.

***Prior year corrections.

2018 - 2019
ADOPTED BUDGET
General Fund - Unrestricted

	2017 - 2018 Final Adjusted Budget	2017 - 2018 Actual	2018 - 2019 Adopted Budget
		Subject to Audit	
LOCAL			
8811 Tax Allocation / Secured Roll	\$ 26,777,260	\$ 24,777,067	\$ 29,046,864
8812 Tax Allocation / Supplemental Roll	\$ 555,685	\$ 637,881	\$ 508,410
8813 Tax Allocation / Unsecured Roll	\$ 972,449	\$ 925,268	\$ 1,054,873
8816 Prior Years Taxes	\$ 694,606	\$ 725,977	\$ 847,854
8817 Educational Revenue Augmentation	\$ -	\$ 4,911,609	\$ 5,150,313
8818 Redevelopment Agency	\$ -	\$ 1,673,051	\$ 1,754,362
8819 Redevelopment Agency Funds-Residual	\$ -	\$ 126,494	\$ 132,642
8820 Gifts and Grants	\$ 415,593	\$ 625,921	\$ 193,190
8830 Contract Service / Contract Education	\$ -	\$ -	\$ -
8840 Sales & Commissions	\$ -	\$ -	\$ -
8851 Rentals / Civic Center	\$ 15,000	\$ 5,086	\$ 10,000
8854 Rentals / Bookstore	\$ 10,002	\$ 17,504	\$ -
8859 Rentals / Miscellaneous	\$ -	\$ -	\$ -
8860 Interest on Deposits	\$ 83,071	\$ 384,893	\$ 100,000
8871 Child Development Income	\$ -	\$ -	\$ -
8872 PCC Extension	\$ 359,081	\$ 512,358	\$ 479,853
8874 Enrollment Fees	\$ 9,025,744	\$ 10,794,100	\$ 10,290,000
8877 Course Materials Fees	\$ 111,000	\$ 112,160	\$ 111,000
8878 Student Insurance	\$ 1,145,646	\$ 1,233,030	\$ 1,223,000
8879 Student Records	\$ 50,000	\$ 57,750	\$ 50,000
8880 Non Resident Tuition	\$ 9,373,000	\$ 10,602,835	\$ 12,177,024
8885 Other Student Fees and Charges	\$ 26,000	\$ 38,275	\$ 26,000
8890 Other Local Income	\$ 295,907	\$ 515,757	\$ 330,550
8892 Short / Over	\$ -	\$ 9,882	\$ -
8893 Administrative Allowance / Employee Benefits	\$ 500	\$ 134	\$ 200
8895 Other Local Revenue	\$ 115,000	\$ 92,886	\$ 1,000,367
TOTAL LOCAL INCOME	\$ 50,025,544	\$ 58,779,918	\$ 64,486,502
OTHER FINANCING SOURCES			
8912 Sale of Equipment*	\$ 3,000	\$ -	\$ 3,000
8915 Recycle Proceeds / General Ledger	\$ -	\$ -	\$ -
8980 Interfund Transfers-In (from Other Funds)	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 3,000	\$ -	\$ 3,000
TOTAL INCOME	\$ 157,265,011	\$ 159,363,694	\$ 169,583,395
TOTAL RESOURCES	\$ 183,767,817	\$ 185,866,500	\$ 197,009,689

*Salvage.

**2018 - 2019
ADOPTED BUDGET
General Fund - Unrestricted**

	2017 - 2018 Final Adjusted Budget	2017 - 2018 Actual	2018 - 2019 Adopted Budget
		Subject to Audit	
<u>TOTAL GENERAL REVENUE SUMMARY</u>			
Property Tax Revenue	\$ 29,000,000	\$ 33,777,348	\$ 31,458,001
Student Enrollment fees	\$ 9,025,744	\$ 10,794,100	\$ 10,290,000
State General Apportionment (Includes Educational Protection Act funds)	\$ 95,338,842	\$ 89,891,765	\$ 93,021,623
TOTAL GENERAL REVENUE	\$ 133,364,586	\$ 134,463,212	\$ 134,769,624

2018 - 2019
ADOPTED BUDGET
General Fund - Unrestricted

	2017 - 2018 Final Adjusted Budget	2017 - 2018 Actual	2018 - 2019 Adopted Budget
		Subject to Audit	
<u>EXPENSES</u>			
<u>ACADEMIC SALARIES</u>			
1110 Teachers Monthly	\$ 32,846,522	\$ 32,421,610	\$ 34,863,977
1111 Teachers Monthly, Other (Full-Time Temporary)*	\$ 463,905	\$ 477,222	\$ 389,683
1180 Teachers Sabbatical	\$ 573,792	\$ 500,627	\$ 837,383
1189 Distributed Reserve**	\$ 882,290	\$ -	\$ 736,438
1210 Nonteaching Overload	\$ 1,103	\$ 9,055	\$ 1,154
1220 Cert Management	\$ 4,050,202	\$ 4,402,576	\$ 4,527,572
1230 Cert Nonteaching***	\$ 2,351,069	\$ 2,486,241	\$ 2,915,375
1231 Noninstructional Other/Library: Shatford	\$ -	\$ -	\$ -
1240 Nonteaching Hourly	\$ 191,546	\$ 218,308	\$ 210,284
1270 Instructional - Reassigned Time****	\$ 2,027,936	\$ 2,927,470	\$ 2,913,424
1280 Non-Teaching Sabbatical	\$ 87,256	\$ 88,129	\$ -
1310 Instruction Contract Overload	\$ 3,195,657	\$ 3,953,866	\$ 3,841,442
1320 Instruction Adjunct Hourly	\$ 21,248,928	\$ 24,058,574	\$ 23,939,609
1321 Instruction Hourly, Other	\$ 30,047	\$ 37,930	\$ 30,047
1330 Sub Instruction Hourly	\$ 512,263	\$ 605,658	\$ 507,110
1360 Instruction Long Term Sub	\$ -	\$ -	\$ -
1420 Nonteaching Stipends	\$ 526,329	\$ 547,889	\$ 553,979
<u>TOTAL ACADEMIC</u>	\$ 68,988,845	\$ 72,735,155	\$ 76,267,477
<u>CLASSIFIED SALARIES</u>			
2115 Board of Trustees	\$ 33,600	\$ 31,799	\$ 34,447
2120 Management Monthly	\$ 2,522,833	\$ 2,703,490	\$ 3,032,631
2125 Supervision Monthly	\$ 2,439,263	\$ 2,105,000	\$ 2,359,129
2127 Confidential Monthly	\$ 1,037,941	\$ 1,355,326	\$ 1,048,304
2130 Classified Monthly	\$ 13,119,940	\$ 12,624,792	\$ 13,061,055
2140 Maintenance & Operations - Monthly	\$ 3,685,418	\$ 3,390,490	\$ 3,944,801
2145 Professional Growth Stipend	\$ -	\$ -	\$ -
2189 Distributed Reserve*****	\$ (20,997)	\$ -	\$ 625,000
2310 Hourly Classified	\$ -	\$ -	\$ -
2311 Student Workers	\$ 308,479	\$ 399,289	\$ 282,613
2312 Relief or Extra Help Hourly (College Assistants)*****	\$ 1,279,233	\$ 1,191,862	\$ 1,304,459
2314 Overtime / Classified Monthly Employee	\$ 321,974	\$ 336,532	\$ 342,739
2410 Hourly Instructional Aides	\$ 196,525	\$ 143,940	\$ 90,791
<u>TOTAL CLASSIFIED</u>	\$ 24,924,209	\$ 24,282,520	\$ 26,125,969
<u>TOTAL SALARIES</u>	\$ 93,913,054	\$ 97,017,675	\$ 102,393,446

*Classroom and non-classroom assignments.

**Student Learning Outcome Salary Adjustments, Stipends, etc.

***Counselors and librarians.

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

*****Step & column, and Large Group Instruction Salary Adjustments.

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

2018 - 2019
ADOPTED BUDGET
General Fund - Unrestricted

	2017 - 2018 Final Adjusted Budget	2017 - 2018 Actual Subject to Audit	2018 - 2019 Adopted Budget
EMPLOYEE BENEFITS			
3111 STRS Teachers	\$ 7,369,034	\$ 7,380,523	\$ 8,799,979
3120 STRS Classified	\$ 22,748	\$ 32,368	\$ 27,106
3130 STRS Other Certificated	\$ 1,358,485	\$ 1,334,887	\$ 1,599,866
3150 STRS on Behalf Payment	\$ 5,001,998	\$ 3,736,949	\$ 4,000,000
3189 Distributed Reserve*	\$ 937,431	\$ -	\$ 1,011,079
3211 PERS Teachers	\$ 37,476	\$ 67,317	\$ 75,951
3212 PERS Instructional Aides	\$ 2,005	\$ 1,481	\$ -
3220 PERS Classified	\$ 3,829,521	\$ 3,372,728	\$ 4,290,725
3230 PERS Other Certificated	\$ 132,693	\$ 158,043	\$ 211,668
3311 OASDI Teachers	\$ 14,963	\$ 29,854	\$ 26,071
3312 OASDI Class Instr. Aides	\$ 851	\$ 591	\$ -
3320 OASDI Classified	\$ 1,538,018	\$ 1,370,552	\$ 1,636,270
3330 OASDI Other Cert	\$ 52,976	\$ 57,734	\$ 72,656
3351 Medicare Teachers	\$ 870,321	\$ 855,850	\$ 921,728
3352 Medicare Class Instr. Aides	\$ 2,461	\$ 2,070	\$ 1,321
3360 Medicare Classified	\$ 378,014	\$ 345,742	\$ 404,202
3370 Medicare Other Certificated	\$ 154,617	\$ 141,964	\$ 161,463
3411 HWB Teachers	\$ 6,552,989	\$ 6,749,752	\$ 6,845,056
3420 HWB Classified	\$ 6,595,401	\$ 6,110,989	\$ 6,874,772
3430 HWB Other Cert	\$ 1,495,679	\$ 1,454,930	\$ 1,529,194
3461 AB 528	\$ -	\$ -	\$ -
3462 HWB-COBRA Academic & Classified	\$ -	\$ -	\$ -
3463 HWB-Retiree Paid, Academic	\$ -	\$ -	\$ -
3473 HWB-Retiree paid, Classified	\$ -	\$ -	\$ -
3490 HWB Retirement Benefits: Current	\$ -	\$ -	\$ -
3491 HWB Retirement Benefits: Funding	\$ -	\$ -	\$ -
3511 SUI Teachers	\$ 30,258	\$ 30,745	\$ 31,851
3512 SUI Class Instr. Aides	\$ 93	\$ 72	\$ 52
3520 SUI Classified	\$ 14,239	\$ 11,968	\$ 16,957
3531 SUI Other Cert	\$ 6,217	\$ 5,290	\$ 8,533
3540 SUI Assessments	\$ 100,000	\$ 76,303	\$ 100,000
3611 WCI Teachers	\$ 1,200,322	\$ 1,241,136	\$ 1,271,307
3612 WCI Class Instr. Aides	\$ 3,378	\$ 2,905	\$ 1,817
3620 WCI Classified	\$ 544,022	\$ 503,519	\$ 595,862
3630 WCI Other Cert	\$ 206,533	\$ 212,335	\$ 221,544
3709 CILB-Holding Account	\$ -	\$ -	\$ -
3711 CILB (Teachers)	\$ 164,265	\$ 80,156	\$ 151,993
3720 CILB (Classified)	\$ 140,960	\$ 68,746	\$ 126,543
3730 CILB (Other Cert)	\$ 49,485	\$ 30,030	\$ 58,562
3811 APPLE** (Teachers)	\$ 329,161	\$ 343,962	\$ 340,843
3812 APPLE** (Instr. Aides)	\$ 6,231	\$ 4,923	\$ 3,410
3820 APPLE** (Classified)	\$ 53,674	\$ 39,973	\$ 50,669
3830 APPLE** (Other Cert)	\$ 2,200	\$ 6,662	\$ -
3911 Benefits (Other Academic Instruction)***	\$ 509,181	\$ 514,663	\$ 509,181
3920 Benefits (Other Classified)***	\$ 342,380	\$ 304,034	\$ 342,380
3930 Other Benefits (Other Cert)***	\$ 26,337	\$ 18,824	\$ 26,337
TOTAL EMPLOYEE BENEFITS	\$ 40,076,617	\$ 36,700,567	\$ 42,346,948
TOTAL COMPENSATION	\$ 133,989,671	\$ 133,718,242	\$ 144,740,394

*Health Benefits for Hourly Staff (Affordable Care Act), and Overload.

**APPLE - Accumulation Program for Part-Time & Limited-Service Employees.

***These lines represent the payments for the various Supplemental Early Retirement Programs.

2018 - 2019
ADOPTED BUDGET
General Fund - Unrestricted

	2017 - 2018 Final Adjusted Budget	2017 - 2018 Actual	2018 - 2019 Adopted Budget
		Subject to Audit	
<u>SUPPLIES AND MATERIALS</u>			
4110 Books	\$ 731	\$ 451	\$ 486
4189 Distributed Reserve*	\$ 502,212	\$ -	\$ 19,536
4301 Supplies	\$ 1,294,203	\$ 689,342	\$ 974,615
4302 Software	\$ 82,793	\$ 41,106	\$ 82,065
4303 Duplicating	\$ 65,488	\$ (99,465)	\$ 74,250
4304 Printing	\$ 182,695	\$ 119,336	\$ 171,616
4310 Fuel (Gas & Diesel)	\$ 69,697	\$ 68,100	\$ 71,597
4400 Instructional Media Supplies	\$ 11,601	\$ 10,481	\$ 12,976
<u>TOTAL SUPPLIES AND MATERIALS</u>	\$ 2,209,420	\$ 829,350	\$ 1,407,141
<u>SERVICES</u>			
5120 Consultants	\$ 857,311	\$ 427,662	\$ 428,392
5140 Lecturers/Performing Artists	\$ 223,578	\$ 160,703	\$ 223,578
5150 Other	\$ 35,409	\$ 14,064	\$ 751,809
5189 Distributed Reserve*	\$ 32,608	\$ -	\$ 4,488,803
5210 Conference/Seminars/Workshops	\$ 619,033	\$ 386,440	\$ 404,616
5220 Mileage Expense	\$ 7,085	\$ 3,999	\$ 8,521
5250 Student Travel Expense	\$ 136,909	\$ 122,158	\$ 128,124
5310 Institutional Membership Fees	\$ 177,831	\$ 180,538	\$ 177,346
5420 Student Insurance	\$ 45,378	\$ -	\$ -
5430 Other Insurance/Extended Learning	\$ 2,004	\$ -	\$ 2,004
5440 Insurance / Registration	\$ 1,268,400	\$ 1,264,830	\$ 1,238,400
5510 Heating Oil & Gas	\$ 504,350	\$ 202,564	\$ 684,011
5513 Telephone	\$ 289,669	\$ 168,905	\$ 188,465
5514 Water	\$ 333,026	\$ 264,125	\$ 382,915
5515 Electricity	\$ 2,548,268	\$ 2,564,865	\$ 2,370,593
5521 Waste Disposal	\$ 29,458	\$ 118,405	\$ 143,458
5525 General Housekeeping	\$ 9,797	\$ 3,059	\$ 11,366
5530 Toxic Waste Disposal	\$ 67,500	\$ 28,864	\$ 77,500
5630 Repair/Upkeep-Bldgs./Grounds	\$ 485,683	\$ 359,792	\$ 400,983
5640 Repair/Maintenance - Equipment	\$ 834,153	\$ 646,935	\$ 714,452
5660 Rental Expense	\$ 1,011,937	\$ 1,017,675	\$ 1,193,236
5690 Other	\$ 10,666	\$ 7,032	\$ 7,766
5710 Board Elections	\$ 270,000	\$ 212,869	\$ -
5720 Auditing Services	\$ 118,571	\$ 109,500	\$ 116,429
5730 Legal Expenses	\$ 396,733	\$ 273,792	\$ 268,753
5740 Legal Advertising	\$ 53,100	\$ 48,197	\$ 55,000
5810 Software License - Multi User	\$ 1,852,253	\$ 1,604,554	\$ 1,600,544
5820 Other Services	\$ 2,027,378	\$ 1,260,825	\$ 1,235,973
5830 Finance Charges	\$ 417,000	\$ 391,339	\$ 417,000
5840 Advertising	\$ 187,045	\$ 124,173	\$ 107,574
5851 Game Officials	\$ 34,023	\$ 33,761	\$ 66,123
5860 Professional Growth Reimbursement	\$ 5,000	\$ 3,812	\$ -
5880 Postage	\$ 271,665	\$ 147,553	\$ 260,479
5930 Reserve for Pending Claims	\$ 214,624	\$ -	\$ -
<u>TOTAL SERVICES</u>	\$ 15,377,444	\$ 12,152,989	\$ 18,154,213

*Unforeseen Needs, Fiscal Year 2017-2018 Encumbrance Roll, Best Project, Intergrated Planning Priority List.

2018 - 2019
ADOPTED BUDGET
General Fund - Unrestricted

	2017 - 2018 Final Adjusted Budget	2017 - 2018 Actual	2018 - 2019 Adopted Budget
		Subject to Audit	
<u>CAPITAL OUTLAY</u>			
6210 Construction and Modifications	\$ 60,000	\$ -	\$ 60,000
6213 Inspection	\$ 1,400	\$ 286	\$ 500
6310 Library Books	\$ -	\$ -	\$ -
6410 New Equipment	\$ 43,227	\$ 25,248	\$ 3,330
6411 Computer Equipment	\$ 267,983	\$ 264,677	\$ 3,600
6412 Depreciable Equipment	\$ 487,020	\$ 301,296	\$ 128,217
6413 Computer Equipment >5,000	\$ 95,568	\$ 95,349	\$ -
6430 Equipment Lease Purchase	\$ 150,000	\$ 139,639	\$ 150,000
6489 Distributed Reserve	\$ 187,075	\$ -	\$ -
<u>TOTAL CAPITAL OUTLAY</u>	\$ 1,292,273	\$ 826,496	\$ 345,647
<u>TOTAL EXPENSE</u>	\$ 152,868,809	\$ 147,527,077	\$ 164,647,395
<u>OTHER OUTGO</u>			
7310 Non Mandatory Transfers	\$ 5,913,129	\$ 10,913,129	\$ 4,936,000 *
7500 Student Financial Aid	\$ -	\$ -	\$ -
7501 Financial Aid Title IV	\$ -	\$ -	\$ -
7610 Other Payments to Students Books/Supplies	\$ -	\$ -	\$ -
7620 Other Payments for Students	\$ 3,000	\$ -	\$ -
7689 Distributed Reserves Other Payments to Students	\$ -	\$ -	\$ -
7900 Contingencies	\$ 80,073	\$ -	\$ -
<u>TOTAL OTHER OUTGO</u>	\$ 5,996,202	\$ 10,913,129	\$ 4,936,000
<u>FUND BALANCE</u>			
9760 Designated - General Reserve	\$ -	\$ -	\$ -
<u>TOTAL FUND BALANCE</u>	\$ -	\$ -	\$ -
<u>TOTAL APPROPRIATED</u>	\$ 158,865,011	\$ 158,440,206	\$ 169,583,395

*Represents transfer of funds in Fund 01 to other Funds: Capital Outlay, Property & Liability Coverage, and Supplemental Health Care Fund.

2018 - 2019
ADOPTED BUDGET
General Fund - Unrestricted

	2017 - 2018 Final Adjusted Budget	2017 - 2018 Actual	2018 - 2019 Adopted Budget
		Subject to Audit	
<u>GENERAL FUND SUMMARY</u>			
<u>AVAILABLE REVENUE</u>			
Beginning Balance	\$ 26,502,806	\$ 26,502,806	\$ 27,426,294
General Ledger Adjustment	\$ -	\$ -	\$ -
Total Income	\$ 157,265,011	\$ 159,363,694	\$ 169,583,395
TOTAL RESOURCES	\$ 183,767,817	\$ 185,866,500	\$ 197,009,689
<u>APPROPRIATIONS</u>			
Total Expenses	\$ 152,868,809	\$ 147,527,077	\$ 164,647,395
Interfund Transfers/Other Outgo*	\$ 5,916,129	\$ 10,913,129	\$ 4,936,000
TOTAL OUTGO	\$ 158,784,938	\$ 158,440,206	\$ 169,583,395
Ending Balance	\$ 24,982,879	\$ 27,426,294	\$ 27,426,294
TOTAL APPROPRIATIONS	\$ 158,865,011	\$ 158,440,206	\$ 169,583,395
<u>ENDING BALANCE</u>			
As a percent of: Income	15.89%	17.21%	16.17%
Expenses	16.34%	18.59%	16.66%
<u>COMPENSATION SUMMARY</u>			
Total Income	\$ 157,265,011	\$ 159,363,694	\$ 169,583,395
Total Expenses	\$ 152,868,809	\$ 147,527,077	\$ 164,647,395
Total Compensation	\$ 133,989,671	\$ 133,718,242	\$ 144,740,394
Compensation as Percent of Income	85.20%	83.91%	85.35%
Compensation as Percent of Expenses	87.65%	90.64%	87.91%

*Represents transfer of funds in Fund 01 to other Funds: Capital Services, Capital Outlay, Dental Coverage, & Property and Liability Coverage.