

# **2019 – 2020 ADOPTED BUDGET SUMMARY**

*Please note that this 2019-2020 Adopted Budget Summary and other budget related materials discussed at the Board Meeting on September 11, 2019, 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 11, 2019

# PASADENA AREA COMMUNITY COLLEGE DISTRICT

## 2018-2019 to 2019-2020 Comparison All Funds Budgeted Personnel Positions

Account Code	Account Description	2018-2019 TOTAL	2019-2020 TOTAL
1110	Teachers	353.64	361.65
1111	Instructional Monthly Other	3.72	4.7
1180	Teachers' Sabbaticals	7.75	7
1360	Long Term Substitutes	0	0
	Total Teaching	365.11	373.35
1220	Academic Managers	35	38
1230	Counselors/Librarians/Others	50.07	51.74
1270	Noninstructional – Reassigned Time	34.4	36.69
1280	Others Sabbaticals	0	0
	Total Other Academic	119.47	126.43
<b>TOTAL ACADEMIC</b>		<b>484.58</b>	<b>499.78</b>
2120	Classified Managers	27	29
2125	Classified Supervisors	25	24
	Total Classified Management	52	53
2127	Classified Confidential	16	16
2130	Classified Monthly	306	312.8
2140	Classified M&O Hourly	67	69
	Total Classified Non- Management	389	397.8
<b>TOTAL CLASSIFIED</b>		<b>441</b>	<b>450.8</b>
<b>TOTAL POSITIONS</b>		<b>925.58</b>	<b>950.58</b>

# PASADENA AREA COMMUNITY COLLEGE DISTRICT

## 2019-2020 Summary of Total Appropriations

Fund	Fund Description	2018-2019 Total Appropriations	2019-2020 Total Appropriations
Fund 01	Unrestricted General Fund	\$169,583,395	\$176,046,782
Fund 03	Restricted General Fund	\$34,658,088	\$41,348,422
Fund 29	Capital Servicing Fund	\$114,860	\$0
Fund 33	Child Development Fund	\$881,535	\$1,530,292
Fund 41	Capital Outlay Fund – COP Parking Structure	\$10,484,656	\$11,714,856
Fund 42	Building Fund – Measure P	\$5,048,859	\$2,701,922
Fund 43	Scheduled Maintenance Fund	\$4,817,770	\$4,172,407
Fund 59	Identity Services – Live Scan	\$54,350	\$0
Fund 61	Workers’ Compensation Self-Insurance Fund	\$2,200,000	\$2,400,000
Fund 62	Property & Liability Self-Insurance Fund	\$1,300,000	\$1,300,000
Fund 63	Dental Coverage Self-Insurance Fund	\$1,170,000	\$1,200,000
Fund 64	Supplemental Health Insurance/Other Post-Employment Benefits Self-Insurance Fund (GASB 45)	\$2,000,000	\$2,000,000
Fund 69	Other Internal Svc Fund - PERS/STRS	\$3,000,000	\$0
Fund 74	Student Financial Aid Fund	\$45,948,904	\$44,094,130
	<b>Total 2019-2020 District Appropriations</b>	<b>\$281,262,417</b>	<b>\$288,508,811</b>

**2019 - 2020**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>BEGINNING BALANCE</u></b>	\$ 27,426,294	\$ 27,426,294	\$ 30,357,663
	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>INCOME - FEDERAL</u></b>			
8110 Forest Reserve	\$ 4,088	\$ -	\$ -
8120 Higher Education Act / Administrative Allowance*	\$ 230,493	\$ 191,938	\$ 239,429
8130 Higher Education / Workforce Investment Act	\$ -	\$ -	\$ -
8140 Temporary Assistance For Needy Fami	\$ -	\$ (16,789)	\$ -
8150 Student Financial Aid / Administrative Allowance**	\$ 95,000	\$ 119,547	\$ 95,000
8160 Veterans' Education	\$ -	\$ -	\$ -
8170 Vocational & Technical Education Act (VATEA)/Administrative Allowance	\$ 1,970	\$ 2,330	\$ 2,199
8199 Other Federal Revenue	\$ 17,974	\$ 86,467	\$ 47,468
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 349,525</b>	<b>\$ 383,493</b>	<b>\$ 384,096</b>
	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>INCOME - STATE</u></b>			
8611 State General Apportionment	\$ 79,679,268	\$ 71,008,754	\$ 78,879,798
8612 Other General Apportionment/Basic (One-Time Funds) ***	\$ -	\$ (24,073)	\$ -
8613 Enrollment Fee Waiver (2%)	\$ 264,961	\$ 365,088	\$ 365,088
8615 Other General Apportionment/CA College Promise	\$ -	\$ -	\$ -
8617 Part-Time Faculty Compensation	\$ 1,410,059	\$ 567,883	\$ 502,013
8622 Extended Opportunity Programs & Services (EOPS)	\$ -	\$ -	\$ -
8623 Disabled Students Programs & Services (DSPS)	\$ -	\$ 90	\$ -
8626 Matriculation / Administrative Allowance	\$ -	\$ -	\$ -
8629 Other Categorical Apportionment	\$ 173,926	\$ 53,813	\$ 16,047
8630 PROP 30 - Educational Protection Act (EPA)	\$ 21,669,812	\$ 22,609,422	\$ 22,880,732
8659 Other Categorical Program Allocations	\$ 5,807	\$ 4,707	\$ 5,602
8672 Homeowners Property Tax Relief	\$ 157,100	\$ 153,451	\$ 155,000
8679 Other Tax Relief	\$ 14,100	\$ 13,110	\$ 15,000
8681 State Lottery Proceeds	\$ 3,892,931	\$ 4,390,640	\$ 3,902,887
8682 State Mandated	\$ 700,719	\$ 700,725	\$ 720,696
8693 FULL-TIME FACULTY HIRING	\$ 1,065,528	\$ 1,065,528	\$ 1,065,528
8695 CalSTRS on Behalf Contribution	\$ 4,000,000	\$ 4,827,551	\$ 4,000,000
8699 Miscellaneous State Revenue	\$ 119,577	\$ 124,967	\$ 78,010
<b>TOTAL STATE INCOME</b>	<b>\$ 113,153,788</b>	<b>\$ 105,861,655</b>	<b>\$ 112,586,401</b>

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

\*\*Allowable cost allowance financial aid grants.

\*\*\*Prior year corrections.

**2019 - 2020**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>INCOME - LOCAL</u></b>			
8811 Tax Allocation / Secured Roll	\$ 26,221,570	\$ 26,561,120	\$ 33,600,000
8812 Tax Allocation / Supplemental Roll	\$ 637,881	\$ 743,277	\$ 795,000
8813 Tax Allocation / Unsecured Roll	\$ 925,000	\$ 969,449	\$ 1,081,784
8816 Prior Years Taxes	\$ 541,553	\$ 854,022	\$ 1,000,000
8817 Educational Revenue Augmentation	\$ -	\$ 8,720,868	\$ -
8818 Redevelopment Agency	\$ 1,677,420	\$ 1,733,331	\$ -
8819 Redevelopment Agency Funds-Residual	\$ 82,420	\$ 105,891	\$ -
8820 Gifts and Grants	\$ 193,190	\$ 270,005	\$ 432,507
8830 Contract Service / Contract Education	\$ -	\$ -	\$ -
8840 Sales & Commissions	\$ -	\$ -	\$ -
8851 Rentals / Civic Center	\$ 10,000	\$ -	\$ -
8854 Rentals / Bookstore	\$ -	\$ -	\$ -
8859 Rentals / Miscellaneous	\$ -	\$ -	\$ -
8860 Interest on Deposits	\$ 100,000	\$ 453,162	\$ 300,000
8871 Child Development Income	\$ -	\$ -	\$ -
8872 PCC Extension	\$ 479,853	\$ 504,902	\$ 479,845
8874 Enrollment Fees	\$ 10,290,000	\$ 11,053,219	\$ 10,800,000
8877 Course Materials Fees	\$ 111,000	\$ 108,696	\$ 111,000
8878 Student Insurance	\$ 1,223,000	\$ 1,081,260	\$ 1,200,000
8879 Student Records	\$ 50,000	\$ 65,021	\$ 55,000
8880 Non Resident Tuition	\$ 12,177,024	\$ 10,257,383	\$ 10,245,669
8885 Other Student Fees and Charges	\$ 26,000	\$ 28,139	\$ 22,200
8890 Other Local Income	\$ 330,550	\$ 446,877	\$ 340,000
8892 Short / Over	\$ 175,221	\$ 191,872	\$ -
8893 Administrative Allowance / Employee Benefits	\$ 200	\$ 755	\$ 500
8895 Other Local Revenue	\$ 1,000,367	\$ 1,064,318	\$ 506,580
<b>TOTAL LOCAL INCOME</b>	<b>\$ 56,252,249</b>	<b>\$ 65,213,566</b>	<b>\$ 60,970,085</b>
	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>INCOME - OTHER FINANCING SOURCES</u></b>			
8912 Sale of Equipment*	\$ 3,000	\$ 5,281	\$ 3,000
8915 Recycle Proceeds / General Ledger	\$ -	\$ -	\$ -
8980 Interfund Transfers-In (from Other Funds)	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES</b>	<b>\$ 3,000</b>	<b>\$ 5,281</b>	<b>\$ 3,000</b>
<b>TOTAL INCOME</b>	<b>\$ 169,758,562</b>	<b>\$ 171,463,996</b>	<b>\$ 173,943,582</b>
<b>TOTAL RESOURCES</b>	<b>\$ 197,184,856</b>	<b>\$ 198,890,290</b>	<b>\$ 204,301,245</b>

\*Salvage.

**2019 - 2020  
ADOPTED BUDGET  
General Fund - Unrestricted**

<u>TOTAL GENERAL REVENUE SUMMARY</u>	2018 - 2019 Final Adjusted Budget	2018 - 2019 Actual (Subject to Audit)	2019 - 2020 Adopted Budget
Property Tax Revenue	\$ 30,257,044	\$ 39,854,518	\$ 36,646,784
Student Enrollment fees	\$ 10,290,000	\$ 11,053,219	\$ 10,800,000
State General Apportionment (Includes Educational Protection Act funds)	\$ 101,349,080	\$ 93,618,176	\$ 101,760,530
<b>TOTAL GENERAL REVENUE</b>	<b>\$ 141,896,124</b>	<b>\$ 144,525,913</b>	<b>\$ 149,207,314</b>

**2019 - 2020  
ADOPTED BUDGET  
General Fund - Unrestricted**

	2018 - 2019 Final Adjusted Budget	2018 - 2019 Actual (Subject to Audit)	2019 - 2020 Adopted Budget
<b><u>EXPENSES - ACADEMIC SALARIES</u></b>			
1110 Teachers Monthly	\$ 33,911,271	\$ 33,205,092	\$ 36,307,753
1111 Teachers Monthly, Other (Full-Time Temporary)*	\$ 386,407	\$ 386,383	\$ 510,431
1180 Teachers Sabbatical	\$ 767,359	\$ 767,197	\$ 606,105
1189 Distributed Reserve**	\$ 260,288	\$ -	\$ 2,898,615
1210 Nonteaching Overload	\$ 1,154	\$ -	\$ -
1220 Cert Management	\$ 4,990,660	\$ 4,948,695	\$ 4,653,145
1230 Cert Nonteaching***	\$ 2,865,271	\$ 2,664,476	\$ 3,101,554
1231 Noninstructional Other/Library: Shatford	\$ -	\$ -	\$ -
1240 Nonteaching Hourly	\$ 221,284	\$ 233,043	\$ 203,448
1270 Instructional - Reassigned Time****	\$ 3,566,983	\$ 3,267,309	\$ 3,423,125
1280 Non-Teaching Sabbatical	\$ -	\$ -	\$ -
1310 Instruction Contract Overload	\$ 4,313,808	\$ 4,158,372	\$ 3,841,442
1320 Instruction Adjunct Hourly	\$ 23,934,609	\$ 24,072,482	\$ 24,067,230
1321 Instruction Hourly, Other	\$ 67,047	\$ 66,483	\$ 30,047
1330 Sub Instruction Hourly	\$ 507,110	\$ 513,009	\$ 507,110
1360 Instruction Long Term Sub	\$ -	\$ -	\$ -
1420 Nonteaching Stipends	\$ 554,745	\$ 535,121	\$ 582,059
<b><u>TOTAL ACADEMIC</u></b>	<b>\$ 76,347,996</b>	<b>\$ 74,817,661</b>	<b>\$ 80,732,064</b>

	2018 - 2019 Final Adjusted Budget	2018 - 2019 Actual (Subject to Audit)	2019 - 2020 Adopted Budget
<b><u>EXPENSES - CLASSIFIED SALARIES</u></b>			
2115 Board of Trustees	\$ 34,517	\$ 32,000	\$ 33,600
2120 Management Monthly	\$ 2,946,835	\$ 2,949,443	\$ 2,817,916
2125 Supervision Monthly	\$ 2,042,668	\$ 1,964,544	\$ 2,306,113
2127 Confidential Monthly	\$ 1,422,396	\$ 1,272,922	\$ 1,059,934
2130 Classified Monthly	\$ 13,757,902	\$ 13,572,107	\$ 13,385,603
2140 Maintenance & Operations - Monthly	\$ 3,952,536	\$ 3,751,216	\$ 4,105,979
2145 Professional Growth Stipend	\$ -	\$ -	\$ -
2189 Distributed Reserve*****	\$ 66,618	\$ -	\$ 2,480,524
2310 Hourly Classified	\$ -	\$ -	\$ -
2311 Student Workers	\$ 300,405	\$ 424,173	\$ 319,593
2312 Relief or Extra Help Hourly (College Assistants)*****	\$ 1,417,094	\$ 1,127,057	\$ 1,704,455
2314 Overtime / Classified Monthly Employee	\$ 375,697	\$ 314,546	\$ 329,382
2410 Hourly Instructional Aides	\$ 180,064	\$ 124,400	\$ 177,274
<b><u>TOTAL CLASSIFIED</u></b>	<b>\$ 26,496,732</b>	<b>\$ 25,532,411</b>	<b>\$ 28,720,373</b>
<b><u>TOTAL SALARIES</u></b>	<b>\$ 102,844,728</b>	<b>\$ 100,350,071</b>	<b>\$ 109,452,437</b>

\*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.)

**2019 - 2020**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	2018 - 2019 Final Adjusted Budget	2018 - 2019 Actual (Subject to Audit)	2019 - 2020 Adopted Budget
<b><u>EXPENSES - EMPLOYEE BENEFITS</u></b>			
3111 STRS Teachers	\$ 8,961,263	\$ 7,586,064	\$ 9,649,198
3120 STRS Classified	\$ 27,160	\$ 28,169	\$ 28,820
3130 STRS Other Certificated	\$ 1,689,912	\$ 1,501,866	\$ 1,712,968
3150 STRS on Behalf Payment	\$ 4,000,000	\$ 4,827,182	\$ 4,000,000
3189 Distributed Reserve*	\$ 613,967	\$ -	\$ 1,430,214
3211 PERS Teachers	\$ 74,510	\$ 69,338	\$ 56,742
3212 PERS Instructional Aides	\$ 2,168	\$ 2,047	\$ -
3220 PERS Classified	\$ 4,279,226	\$ 4,222,236	\$ 4,618,108
3230 PERS Other Certificated	\$ 255,475	\$ 251,819	\$ 320,078
3311 OASDI Teachers	\$ 25,577	\$ 31,620	\$ 17,839
3312 OASDI Class Instr. Aides	\$ 744	\$ 703	\$ -
3320 OASDI Classified	\$ 1,640,912	\$ 1,456,874	\$ 1,649,709
3330 OASDI Other Cert	\$ 87,985	\$ 78,521	\$ 100,756
3351 Medicare Teachers	\$ 948,531	\$ 879,448	\$ 961,270
3352 Medicare Class Instr. Aides	\$ 2,508	\$ 2,089	\$ 2,577
3360 Medicare Classified	\$ 404,551	\$ 362,134	\$ 411,196
3370 Medicare Other Certificated	\$ 175,167	\$ 161,044	\$ 169,107
3411 HWB Teachers	\$ 6,813,312	\$ 6,867,701	\$ 7,268,236
3420 HWB Classified	\$ 6,930,558	\$ 6,662,130	\$ 7,189,026
3430 HWB Other Cert	\$ 1,671,395	\$ 1,600,869	\$ 1,791,158
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	\$ 33,133	\$ 31,462	\$ 33,207
3512 SUI Class Instr. Aides	\$ 96	\$ 72	\$ 97
3520 SUI Classified	\$ 17,315	\$ 12,537	\$ 14,316
3531 SUI Other Cert	\$ 9,146	\$ 5,829	\$ 5,857
3540 SUI Assessments	\$ 200,000	\$ 207,517	\$ 210,000
3611 WCI Teachers	\$ 1,308,063	\$ 1,262,543	\$ 1,325,843
3612 WCI Class Instr. Aides	\$ 3,455	\$ 2,881	\$ 3,548
3620 WCI Classified	\$ 596,455	\$ 524,539	\$ 598,723
3630 WCI Other Cert	\$ 240,231	\$ 234,056	\$ 233,339
3709 CILB-Holding Account	\$ -	\$ -	\$ -
3711 CILB (Teachers)	\$ 146,978	\$ 82,261	\$ 154,921
3720 CILB (Classified)	\$ 126,543	\$ 62,427	\$ 142,579
3730 CILB (Other Cert)	\$ 57,356	\$ 34,159	\$ 58,100
3811 APPLE** (Teachers)	\$ 359,557	\$ 386,202	\$ 359,042
3812 APPLE** (Instr. Aides)	\$ 6,023	\$ 4,966	\$ 6,655
3820 APPLE** (Classified)	\$ 55,850	\$ 38,792	\$ 61,992
3830 APPLE** (Other Cert)	\$ 1,396	\$ 6,687	\$ -
3911 Benefits (Other Academic Instruction)***	\$ 514,663	\$ 514,663	\$ 325,000
3920 Benefits (Other Classified)***	\$ 271,746	\$ 271,746	\$ 225,000
3930 Other Benefits (Other Cert)***	\$ 18,825	\$ 18,824	\$ 8,828
<b><u>TOTAL EMPLOYEE BENEFITS</u></b>	<b>\$ 42,571,752</b>	<b>\$ 40,294,018</b>	<b>\$ 45,144,049</b>
<b><u>TOTAL COMPENSATION</u></b>	<b>\$ 145,416,480</b>	<b>\$ 140,644,089</b>	<b>\$ 154,596,486</b>

\*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.



**2019 - 2020**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	2018 - 2019 Final Adjusted Budget	2018 - 2019 Actual (Subject to Audit)	2019 - 2020 Adopted Budget
<b><u>EXPENSES - SUPPLIES AND MATERIALS</u></b>			
4110 Books	\$ 586	\$ 100	\$ 586
4189 Distributed Reserve*	\$ 3,500	\$ -	\$ 53,500
4301 Supplies	\$ 1,339,516	\$ 1,143,392	\$ 2,637,670
4302 Software	\$ 161,118	\$ 60,555	\$ 161,280
4303 Duplicating	\$ 29,648	\$ (107,791)	\$ 48,534
4304 Printing	\$ 140,622	\$ 116,114	\$ 159,444
4310 Fuel (Gas & Diesel)	\$ 79,757	\$ 79,655	\$ 70,409
4400 Instructional Media Supplies	\$ 12,176	\$ 7,822	\$ 14,076
<b><u>TOTAL SUPPLIES AND MATERIALS</u></b>	<b>\$ 1,766,923</b>	<b>\$ 1,299,847</b>	<b>\$ 3,145,499</b>

	2018 - 2019 Final Adjusted Budget	2018 - 2019 Actual (Subject to Audit)	2019 - 2020 Adopted Budget
<b><u>EXPENSES - SERVICES</u></b>			
5120 Consultants	\$ 753,238	\$ 461,616	\$ 600,133
5140 Lecturers/Performing Artists	\$ 220,658	\$ 173,826	\$ 233,578
5150 Other	\$ 302,958	\$ -	\$ 601,095
5189 Distributed Reserve*	\$ 1,457,721	\$ -	\$ 945,200
5210 Conference/Seminars/Workshops	\$ 444,822	\$ 555,823	\$ 450,830
5220 Mileage Expense	\$ 11,413	\$ 5,739	\$ 9,257
5250 Student Travel Expense	\$ 109,922	\$ 108,279	\$ 122,932
5310 Institutional Membership Fees	\$ 179,102	\$ 175,126	\$ 169,990
5420 Student Insurance	\$ -	\$ -	\$ -
5430 Other Insurance/Extended Learning	\$ 2,004	\$ -	\$ 2,004
5440 Insurance / Registration	\$ 1,253,400	\$ 1,014,600	\$ 1,438,800
5510 Heating Oil & Gas	\$ 281,011	\$ 239,585	\$ 591,011
5513 Telephone	\$ 209,086	\$ 201,462	\$ 146,261
5514 Water	\$ 317,915	\$ 270,575	\$ 382,915
5515 Electricity	\$ 2,448,593	\$ 2,497,629	\$ 2,366,341
5521 Waste Disposal	\$ 188,458	\$ 105,692	\$ 223,618
5525 General Housekeeping	\$ 9,902	\$ 3,166	\$ 10,018
5530 Toxic Waste Disposal	\$ 37,000	\$ 20,822	\$ 58,401
5630 Repair/Upkeep-Bldgs./Grounds	\$ 488,733	\$ 375,974	\$ 473,287
5640 Repair/Maintenance - Equipment	\$ 967,502	\$ 791,711	\$ 972,667
5660 Rental Expense	\$ 1,195,642	\$ 1,069,486	\$ 1,138,130
5690 Other	\$ 5,005	\$ 5,006	\$ 7,766
5710 Board Elections	\$ -	\$ -	\$ 200,000
5720 Auditing Services	\$ 175,224	\$ 76,500	\$ 204,449
5730 Legal Expenses	\$ 129,556	\$ 135,785	\$ 153,841
5740 Legal Advertising	\$ 63,084	\$ 54,246	\$ 60,080
5810 Software License - Multi User	\$ 1,865,977	\$ 1,522,671	\$ 1,902,777
5820 Other Services	\$ 1,944,998	\$ 1,503,090	\$ 1,792,166
5825 Uncollectable Student Fees	\$ -	\$ 384,429	\$ -
5830 Finance Charges	\$ 417,000	\$ 379,746	\$ 417,000
5840 Advertising	\$ 133,469	\$ 105,543	\$ 126,525
5851 Game Officials	\$ 35,823	\$ 35,264	\$ 66,123
5860 Professional Growth Reimbursement	\$ 5,000	\$ 3,050	\$ -
5880 Postage	\$ 194,229	\$ 90,001	\$ 308,604
5930 Reserve for Pending Claims	\$ -	\$ -	\$ -
<b><u>TOTAL SERVICES</u></b>	<b>\$ 15,848,444</b>	<b>\$ 12,366,441</b>	<b>\$ 16,175,799</b>

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

**2019 - 2020**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>EXPENSES - CAPITAL OUTLAY</u></b>			
6210 Construction and Modifications	\$ 1,007	\$ -	\$ -
6213 Inspection	\$ 500	\$ 480	\$ 500
6310 Library Books	\$ 10,000	\$ -	\$ 10,000
6410 New Equipment	\$ 166,559	\$ 113,216	\$ 61,153
6411 Computer Equipment	\$ 272,206	\$ 212,664	\$ 24,113
6412 Depreciable Equipment	\$ 632,275	\$ 140,576	\$ 447,232
6413 Computer Equipment >5,000	\$ -	\$ -	\$ -
6430 Equipment Lease Purchase	\$ 150,000	\$ 131,446	\$ 150,000
6489 Distributed Reserve	\$ -	\$ -	\$ -
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b>\$ 1,232,547</b>	<b>\$ 598,383</b>	<b>\$ 692,998</b>
<b><u>TOTAL EXPENSE</u></b>	<b>\$ 164,264,395</b>	<b>\$ 154,908,760</b>	<b>\$ 174,610,782</b>
	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>EXPENSES - OTHER OUTGO</u></b>			
7310 Non Mandatory Transfers	\$ 5,316,000	\$ 13,623,867	\$ 1,436,000 *
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	\$ 175,167	\$ -	\$ -
<b><u>TOTAL OTHER OUTGO</u></b>	<b>\$ 5,494,167</b>	<b>\$ 13,623,867</b>	<b>\$ 1,436,000</b>
	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>FUND BALANCE</u></b>			
9760 Designated - General Reserve	\$ -	\$ -	\$ -
<b><u>TOTAL FUND BALANCE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>TOTAL APPROPRIATED</u></b>	<b>\$ 169,758,562</b>	<b>\$ 168,532,627</b>	<b>\$ 176,046,782</b>

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

**2019 - 2020**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

**GENERAL FUND SUMMARY**

	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>AVAILABLE REVENUE</u></b>			
Beginning Balance	\$ 27,426,294	\$ 27,426,294	\$ 30,357,663
General Ledger Adjustment	\$ -	\$ -	\$ -
Total Income	\$ 169,758,562	\$ 171,463,996	\$ 173,943,582
<b>TOTAL RESOURCES</b>	<b>\$ 197,184,856</b>	<b>\$ 198,890,290</b>	<b>\$ 204,301,245</b>
	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>APPROPRIATIONS</u></b>			
Total Expenses	\$ 164,264,395	\$ 154,908,760	\$ 174,610,782
Interfund Transfers/Other Outgo*	\$ 5,319,000	\$ 13,623,867	\$ 1,436,000
<b>TOTAL OUTGO</b>	<b>\$ 169,583,395</b>	<b>\$ 168,532,627</b>	<b>\$ 176,046,782</b>
Ending Balance	\$ 27,601,461	\$ 30,357,663	\$ 28,254,463
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 169,758,562</b>	<b>\$ 168,532,627</b>	<b>\$ 176,046,782</b>
	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>ENDING BALANCE</u></b>			
As a percent of: Income	16.26%	17.70%	16.24%
Expenses	16.80%	19.60%	16.18%
	<b>2018 - 2019</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>
	<b>Final Adjusted</b>	<b>Actual</b>	<b>Adopted Budget</b>
	<b>Budget</b>	<b>(Subject to Audit)</b>	
<b><u>COMPENSATION SUMMARY</u></b>			
Total Income	\$ 169,758,562	\$ 171,463,996	\$ 173,943,582
Total Expenses	\$ 164,264,395	\$ 154,908,760	\$ 174,610,782
<b>TOTAL COMPENSATION</b>	<b>\$ 145,416,480</b>	<b>\$ 140,644,089</b>	<b>\$ 154,596,486</b>
Compensation as Percent of Income	85.66%	82.03%	88.88%
Compensation as Percent of Expenses	88.53%	90.79%	88.54%

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