

2022-2023 ADOPTED BUDGET SUMMARY

Please note that this 2022-2023 Adopted Budget Summary and other budget related materials discussed at the Board Meeting on September 7, 2022, will be posted to the PCC Website under Financial Planning & Budget (Adopted Budgets) at:

<https://pasadena.edu/business-administrative-services/financial-planning-and-budget/budget-forecast-analysis.php>

PASADENA AREA COMMUNITY COLLEGE DISTRICT
PASADENA CITY COLLEGE

BOARD OF TRUSTEES MEETING
September 7, 2022

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
<u>BEGINNING BALANCE</u>	\$ 31,006,437	\$ 31,006,437	\$ 31,527,510	\$ 31,527,510	\$ 40,004,133
<u>INCOME</u>					
<u>FEDERAL</u>					
8110 Forest Reserve	\$ -	\$ 39,146	\$ -	\$ 10,284	\$ -
8120 Higher Education Act / Administrative Allowance*	\$ 245,346	\$ 169,014	\$ 336,230	\$ 213,064	\$ 316,222
8130 Higher Education / Workforce Investment Act	\$ -	\$ -	\$ -	\$ -	\$ -
8140 Temporary Assistance For Needy Family	\$ -	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid / Administrative Allowance**	\$ 95,000	\$ 48,404	\$ 95,000	\$ 124,448	\$ 95,000
8160 Veterans' Education	\$ -	\$ -	\$ -	\$ -	\$ -
8170 Vocational & Technical Education Act (VATEA)/Administrative Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
8199 Other Federal Revenue	\$ 55,620	\$ 617,490	\$ 608,818	\$ 1,984,963	\$ 715,477
TOTAL FEDERAL INCOME	\$ 395,966	\$ 874,054	\$ 1,040,048	\$ 2,332,759	\$ 1,126,699
<u>STATE</u>					
8611 State General Apportionment	\$ 70,740,698	\$ 55,679,393	\$ 69,447,025	\$ 60,029,876	\$ 82,329,695
8612 Other General Apportionment/Basic (One-Time Funds) ***	\$ -	\$ 872,962	\$ -	\$ 1,516,440	\$ -
8613 Enrollment Fee Waiver (2%)	\$ 200,000	\$ 313,672	\$ 300,000	\$ 287,002	\$ 300,000
8615 Other General Apportionment/CA College Promise	\$ -	\$ -	\$ -	\$ -	\$ -
8617 Part-Time Faculty Compensation	\$ 428,235	\$ 798,709	\$ 514,542	\$ 877,960	\$ 514,542
8622 Extended Opportunity Programs & Services (EOPS)	\$ -	\$ -	\$ -	\$ -	\$ -
8623 Disabled Students Programs & Services (DSPS)	\$ -	\$ -	\$ -	\$ -	\$ -
8626 Matriculation / Administrative Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
8629 Other Categorical Apportionment	\$ 17,319	\$ 73,037	\$ 25,232	\$ 103,848	\$ 34,397
8630 PROP 30 - Educational Protection Act (EPA)	\$ 26,466,430	\$ 38,420,775	\$ 31,044,400	\$ 47,529,982	\$ 34,368,518
8659 Other Categorical Program Allocations	\$ 3,300	\$ 756	\$ 3,558	\$ 534	\$ 12,278
8672 Homeowners Property Tax Relief	\$ 150,000	\$ 144,307	\$ 152,965	\$ 143,442	\$ 151,991
8679 Other Tax Relief	\$ 15,000	\$ 13,150	\$ 13,939	\$ 12,456	\$ 15,000
8681 State Lottery Proceeds	\$ 3,802,944	\$ 4,176,085	\$ 3,318,028	\$ 4,407,452	\$ 2,483,870
8682 State Mandated	\$ 720,250	\$ 720,984	\$ 720,250	\$ 732,710	\$ 732,710
8693 FULL-TIME FACULTY HIRING	\$ 900,000	\$ 1,065,528	\$ 1,065,528	\$ 3,378,795	\$ 3,378,795
8695 CalSTRS on Behalf Contribution	\$ 8,000,000	\$ 6,391,843	\$ 8,000,000	\$ 7,649,320	\$ 8,000,000
8699 Miscellaneous State Revenue	\$ 56,144	\$ 60,783	\$ 281,437	\$ 239,786	\$ 230,000
TOTAL STATE INCOME	\$ 111,500,320	\$ 108,731,984	\$ 114,886,904	\$ 126,909,603	\$ 132,551,796

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

**Allowable cost allowance financial aid grants.

***Prior year corrections.

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
LOCAL					
8811 Tax Allocation / Secured Roll	\$ 29,253,111	\$ 29,354,844	\$ 31,116,135	\$ 29,719,552	\$ 31,750,000
8812 Tax Allocation / Supplemental Roll	\$ 800,000	\$ 815,201	\$ 864,113	\$ 992,003	\$ 898,251
8813 Tax Allocation / Unsecured Roll	\$ 1,000,000	\$ 1,003,917	\$ 1,064,152	\$ 966,647	\$ 1,057,513
8816 Prior Years Taxes	\$ 600,000	\$ 863,700	\$ 915,522	\$ 962,746	\$ 800,000
8817 Educational Revenue Augmentation	\$ 7,000,000	\$ 10,310,628	\$ 10,910,028	\$ 7,883,585	\$ 11,232,000
8818 Redevelopment Agency	\$ 1,500,000	\$ 2,158,784	\$ 2,288,311	\$ 1,998,731	\$ 1,976,845
8819 Redevelopment Agency Funds-Residual	\$ 150,000	\$ 151,003	\$ 160,063	\$ 141,927	\$ 150,000
8820 Gifts and Grants	\$ 430,299	\$ 516,719	\$ 704,429	\$ 749,637	\$ 1,561,618
8830 Contract Service / Contract Education	\$ -		\$ -	\$ -	\$ -
8840 Sales & Commissions	\$ -		\$ -	\$ -	\$ -
8851 Rentals / Civic Center	\$ -		\$ -	\$ -	\$ -
8854 Rentals / Bookstore	\$ -		\$ -	\$ -	\$ -
8859 Rentals / Miscellaneous	\$ -		\$ -	\$ -	\$ -
8860 Interest/Investment Income	\$ 75,000	\$ 561,330	\$ 200,000	\$ 182,211	\$ 50,000
8861 Unrealized Gain Loss on Cash In		\$ (224,256)		\$ (1,592,341)	\$ -
8871 Child Development Income	\$ -	\$ -	\$ -	\$ -	\$ -
8872 PCC Extension	\$ 244,355	\$ 458,339	\$ 744,356	\$ 311,468	\$ 761,429
88725 PCC Extension - Voc Reh		\$ 166,018		\$ 180,162	\$ -
8874 Enrollment Fees	\$ 10,800,000	\$ 10,838,819	\$ 10,290,000	\$ 7,858,100	\$ 9,270,583
8877 Course Materials Fees	\$ 86,000	\$ 46,378	\$ 86,000	\$ 3,863	\$ 15,000
8878 Student Insurance	\$ 800,000	\$ 540,138	\$ 800,000	\$ 488,372	\$ 800,000
8879 Student Records	\$ 55,000	\$ 96,972	\$ 65,000	\$ 83,516	\$ 65,000
8880 Non Resident Tuition	\$ 6,762,142	\$ 8,262,094	\$ 8,361,240	\$ 6,313,782	\$ 7,000,000
8885 Other Student Fees and Charges	\$ 21,000	\$ 22,173	\$ 18,000	\$ (84,837)	\$ 46,000
8890 Other Local Income	\$ 236,100	\$ 287,250	\$ 306,100	\$ 303,721	\$ 301,000
8892 Short / Over	\$ -	\$ 121,331	\$ -	\$ 0	\$ -
8893 Administrative Allowance / Employee Benefits	\$ -	\$ 152	\$ -	\$ -	\$ -
8895 Other Local Revenue	\$ 278,300	\$ 677,524	\$ 473,300	\$ 939,623	\$ 544,500
TOTAL LOCAL INCOME	\$ 60,091,307	\$ 67,029,058	\$ 69,366,749	\$ 58,402,468	\$ 68,279,739
OTHER FINANCING SOURCES					
8911 Compensation for Loss of Gen Fixed	\$ -	\$ -	\$ 56,812	\$ -	\$ -
8912 Sale of Equipment*	\$ 3,000	\$ 2,060	\$ -	\$ 20,738	\$ -
8915 Recycle Proceeds / General Ledger	\$ -	\$ -	\$ -	\$ -	\$ -
8980 Interfund Transfers-In (from Other Funds)	\$ -	\$ 2,401,085	\$ 1,500,000	\$ 3,870,254	\$ 248,181
8982 Intrafund Transfer-In from Within a	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 3,000	\$ 2,403,145	\$ 1,556,812	\$ 3,890,992	\$ 248,181
TOTAL INCOME	\$ 171,990,593	\$ 179,038,241	\$ 186,850,513	\$ 191,535,822	\$ 202,206,415
TOTAL RESOURCES	\$ 202,997,030	\$ 210,044,678	\$ 218,378,023	\$ 223,063,332	\$ 242,210,548

*Salvage.

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
<u>TOTAL GENERAL REVENUE SUMMARY</u>					
Property Tax Revenue	\$ 40,468,111	\$ 44,815,534	\$ 47,485,228	\$ 42,821,089	\$ 48,031,600
Student Enrollment fees	\$ 10,800,000	\$ 10,838,819	\$ 10,290,000	\$ 7,858,100	\$ 9,270,583
State General Apportionment (Includes Educational Protection Act funds)	\$ 97,207,128	\$ 94,100,168	\$ 100,491,425	\$ 107,559,858	\$ 116,698,213
TOTAL GENERAL REVENUE	\$ 148,475,239	\$ 149,754,521	\$ 158,266,653	\$ 158,239,047	\$ 174,000,396

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
<u>EXPENSES</u>					
<u>ACADEMIC SALARIES</u>					
1110 Teachers Monthly	\$ 34,289,752	\$ 33,789,444	\$ 35,392,437	\$ 33,958,055	\$ 36,458,237
1111 Teachers Monthly, Other (Full-Time Temporary)*	\$ 635,473	\$ 727,697	\$ 625,056	\$ 609,315	\$ 612,659
1180 Teachers Sabbatical	\$ 740,528	\$ 481,340	\$ 294,734	\$ 213,275	\$ 1,117,584
1189 Distributed Reserve**	\$ 13,294		\$ 13,294	\$ -	\$ 609,469
1210 Nonteaching Overload	\$ -	\$ -	\$ -	\$ -	\$ -
1220 Cert Management	\$ 5,244,396	\$ 5,533,173	\$ 6,061,707	\$ 5,312,314	\$ 6,206,533
1230 Cert Nonteaching***	\$ 3,095,212	\$ 3,066,929	\$ 3,325,001	\$ 2,966,222	\$ 3,385,118
1231 Noninstructional Other/Library: Shatford	\$ -		\$ -	\$ -	\$ -
1240 Nonteaching Hourly	\$ -	\$ 66,761	\$ 242,737	\$ 205,974	\$ 276,741
1270 Instructional - Reassigned Time****	\$ 3,637,182	\$ 3,578,106	\$ 4,153,536	\$ 3,881,784	\$ 4,358,120
1280 Non-Teaching Sabbatical	\$ 89,722	\$ 89,722	\$ 102,837	\$ 109,411	\$ 96,431
1310 Instruction Contract Overload	\$ 3,879,040	\$ 4,114,794	\$ 4,217,633	\$ 4,050,838	\$ 4,888,358
1320 Instruction Adjunct Hourly	\$ 24,067,230	\$ 22,305,008	\$ 25,619,252	\$ 21,905,445	\$ 26,842,513
1321 Instruction Hourly, Other	\$ 36,496	\$ 4,188	\$ 38,923	\$ 11,812	\$ 19,932
1330 Sub Instruction Hourly	\$ 507,110	\$ 127,346	\$ 481,597	\$ 244,707	\$ 479,491
1360 Instruction Long Term Sub	\$ -	\$ -	\$ -	\$ -	\$ -
1420 Nonteaching Stipends	\$ 607,495	\$ 467,512	\$ 972,300	\$ 741,306	\$ 991,050
TOTAL ACADEMIC	\$ 76,842,930	\$ 74,352,020	\$ 81,541,044	\$ 74,210,458	\$ 86,342,236

*Classroom and non-classroom assignments.

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

***Counselors and librarians.

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

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
<u>CLASSIFIED SALARIES</u>					
2115 Board of Trustees	\$ 33,600	\$ 33,200	\$ 33,600	\$ 32,800	\$ 33,600
2120 Management Monthly	\$ 3,750,673	\$ 3,803,017	\$ 4,229,332	\$ 4,022,660	\$ 4,707,038
2125 Supervision Monthly	\$ 2,329,046	\$ 2,202,038	\$ 2,756,849	\$ 2,592,792	\$ 2,823,400
2127 Confidential Monthly	\$ 1,606,956	\$ 1,678,784	\$ 1,804,852	\$ 1,623,380	\$ 1,557,295
2130 Classified Monthly	\$ 15,316,636	\$ 14,651,714	\$ 16,121,073	\$ 15,121,712	\$ 16,487,541
2140 Maintenance & Operations - Monthly	\$ 4,148,573	\$ 3,709,405	\$ 4,165,056	\$ 3,743,592	\$ 4,572,476
2145 Professional Growth Stipend	\$ -	\$ -	\$ -	\$ -	\$ -
2189 Distributed Reserve*****	\$ 420,875	\$ -	\$ 882,508	\$ -	\$ 717,910
2310 Hourly Classified	\$ -	\$ -	\$ -	\$ -	\$ -
2311 Student Workers	\$ 307,500	\$ 44,027	\$ 945,154	\$ 518,429	\$ 1,086,003
2312 Relief or Extra Help Hourly (College Assistants)*****	\$ 1,081,111	\$ 608,388	\$ 1,501,543	\$ 1,671,408	\$ 1,579,794
2314 Overtime / Classified Monthly Employee	\$ 203,197	\$ 83,120	\$ 373,173	\$ 231,799	\$ 227,954
2410 Hourly Instructional Aides	\$ -	\$ 58,622	\$ 187,309	\$ 96,468	\$ 181,806
<u>TOTAL CLASSIFIED</u>	\$ 29,198,167	\$ 26,872,315	\$ 33,000,449	\$ 29,655,040	\$ 33,974,817
<u>TOTAL SALARIES</u>	\$ 106,041,097	\$ 101,224,335	\$ 114,541,493	\$ 103,865,498	\$ 120,317,053

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

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

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
EMPLOYEE BENEFITS					
3111 STRS Teachers	\$ 8,502,640	\$ 7,481,204	\$ 9,203,819	\$ 7,985,367	\$ 9,595,350
3120 STRS Classified	\$ 28,998	\$ 22,507	\$ 32,262	\$ 57,495	\$ 66,647
3130 STRS Other Certificated	\$ 1,809,373	\$ 1,726,998	\$ 2,215,428	\$ 1,767,939	\$ 2,562,429
3150 STRS on Behalf Payment	\$ 8,000,000	\$ 6,391,088	\$ 8,000,000	\$ 7,648,357	\$ 8,000,000
3189 Distributed Reserve*	\$ 432,208	\$ -	\$ 404,903	\$ -	\$ 1,149,492
3211 PERS Teachers	\$ 63,726	\$ 86,716	\$ 85,130	\$ 99,429	\$ 95,464
3212 PERS Instructional Aides	\$ -	\$ -	\$ -	\$ 1,539	\$ -
3220 PERS Classified	\$ 5,641,476	\$ 5,263,241	\$ 6,702,863	\$ 6,021,357	\$ 7,893,856
3230 PERS Other Certificated	\$ 322,797	\$ 342,913	\$ 421,677	\$ 405,492	\$ 490,881
3311 OASDI Teachers	\$ 19,088	\$ 33,832	\$ 23,039	\$ 35,539	\$ 23,330
3312 OASDI Class Instr. Aides	\$ -	\$ -	\$ -	\$ 179	\$ -
3320 OASDI Classified	\$ 1,739,594	\$ 1,569,889	\$ 1,868,409	\$ 1,792,174	\$ 2,004,851
3330 OASDI Other Cert	\$ 77,154	\$ 86,228	\$ 114,115	\$ 94,057	\$ 119,963
3351 Medicare Teachers	\$ 921,050	\$ 866,661	\$ 957,063	\$ 911,997	\$ 991,101
3352 Medicare Class Instr. Aides	\$ -	\$ 846	\$ 2,721	\$ 1,744	\$ 2,640
3360 Medicare Classified	\$ 413,647	\$ 383,020	\$ 450,290	\$ 453,154	\$ 483,691
3370 Medicare Other Certificated	\$ 185,049	\$ 181,525	\$ 216,725	\$ 191,604	\$ 226,354
3411 HWB Teacheers	\$ 6,817,141	\$ 6,884,819	\$ 6,717,311	\$ 5,844,206	\$ 7,035,869
3420 HWB Classified	\$ 7,094,436	\$ 6,787,195	\$ 7,369,773	\$ 6,066,702	\$ 7,457,894
3430 HWB Other Cert	\$ 1,810,857	\$ 1,890,256	\$ 2,054,573	\$ 1,697,679	\$ 2,119,236
3461 AB 528	\$ -	\$ -	\$ -	\$ -	\$ -
3462 HWB-COBRA Academic & Classified	\$ -	\$ -	\$ -	\$ -	\$ -
3463 HWB-Retiree Paid, Academic	\$ -	\$ -	\$ -	\$ -	\$ -
3473 HWB-Retireee paid, Classified	\$ -	\$ -	\$ -	\$ -	\$ -
3490 HWB Retirement Benefits: Current	\$ -	\$ -	\$ -	\$ -	\$ -
3491 HWB Retirement Benefits: Funding	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
3511 SUI Teachers	\$ 31,820	\$ 47,732	\$ 330,064	\$ 320,056	\$ 341,632
3512 SUI Class Instr. Aides	\$ -	\$ 24	\$ 940	\$ 602	\$ 4,161
3520 SUI Classified	\$ 14,569	\$ 13,551	\$ 151,875	\$ 154,465	\$ 171,321
3531 SUI Other Cert	\$ 6,604	\$ 12,196	\$ 73,667	\$ 68,348	\$ 75,993
3540 SUI Assessments	\$ 200,000	\$ -	\$ 200,000	\$ 17,210	\$ 100,000
3611 WCI Teachers	\$ 1,270,382	\$ 1,230,509	\$ 1,320,070	\$ 1,284,318	\$ 1,367,009
3612 WCI Class Instr. Aides	\$ -	\$ 1,172	\$ 3,749	\$ 2,406	\$ 7,139
3620 WCI Classified	\$ 592,476	\$ 535,352	\$ 650,441	\$ 652,334	\$ 441,431
3630 WCI Other Cert	\$ 254,317	\$ 258,232	\$ 297,995	\$ 273,937	\$ 310,280
3709 CILB-Holding Account	\$ -	\$ -	\$ -	\$ -	\$ -
3711 CILB (Teachers)	\$ 160,901	\$ 83,274	\$ 154,683	\$ 81,106	\$ 139,532
3720 CILB (Classified)	\$ 150,849	\$ 78,709	\$ 144,685	\$ 79,780	\$ 166,336
3730 CILB (Other Cert)	\$ 57,696	\$ 29,148	\$ 42,343	\$ 18,686	\$ 36,562
3811 APPLE** (Teachers)	\$ 340,768	\$ 296,822	\$ 363,023	\$ 320,181	\$ 379,902
3812 APPLE** (Instr. Aides)	\$ -	\$ 2,121	\$ 7,031	\$ 4,318	\$ 8,723
3820 APPLE** (Classified)	\$ 41,511	\$ 20,146	\$ 57,213	\$ 51,122	\$ 66,473
3830 APPLE** (Other Cert)	\$ -	\$ 4,417	\$ -	\$ 6,398	\$ -
3911 Benefits (Other Academic Instruction)***	\$ -	\$ -	\$ -	\$ -	\$ -
3920 Benefits (Other Classified)***	\$ -	\$ -	\$ -	\$ -	\$ -
3930 Other Benefits (Other Cert)***	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL EMPLOYEE BENEFITS</u>	\$ 47,001,127	\$ 42,612,343	\$ 50,637,880	\$ 44,411,277	\$ 53,935,542
<u>TOTAL COMPENSATION</u>	\$ 153,042,224	\$ 143,836,678	\$ 165,179,373	\$ 148,276,775	\$ 174,252,595

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

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

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
<u>SUPPLIES AND MATERIALS</u>					
4110 Books	\$ 786	\$ -	\$ 586	\$ -	\$ 486
4189 Distributed Reserve*	\$ 67,677	\$ -	\$ 80,000	\$ -	\$ 65,000
4301 Supplies	\$ 1,448,390	\$ 744,799	\$ 1,028,096	\$ 1,046,759	\$ 1,121,184
4302 Software	\$ 81,685	\$ 31,873	\$ 79,925	\$ 23,571	\$ 22,141
4303 Duplicating	\$ 21,769	\$ (16,573)	\$ 11,821	\$ (60,906)	\$ 3,616
4304 Printing	\$ 172,196	\$ 53,561	\$ 169,054	\$ 49,808	\$ 169,369
4310 Fuel (Gas & Diesel)	\$ 74,000	\$ 20,669	\$ 74,000	\$ 78,314	\$ 78,000
4400 Instructional Media Supplies	\$ 6,076	\$ 3,900	\$ 6,076	\$ 2,309	\$ 3,077
<u>TOTAL SUPPLIES AND MATERIALS</u>	\$ 1,872,579	\$ 838,229	\$ 1,449,558	\$ 1,139,855	\$ 1,462,873
<u>SERVICES</u>					
5120 Consultants	\$ 659,339	\$ 320,435	\$ 754,243	\$ 534,403	\$ 1,063,853
5140 Lecturers/Performing Artists	\$ 250,878	\$ 500,719	\$ 805,378	\$ 275,880	\$ 601,088
5150 Other	\$ 371,430	\$ -	\$ 900,000	\$ -	\$ 3,000,000
5189 Distributed Reserve*	\$ 1,241,661	\$ -	\$ 2,436,571	\$ -	\$ 2,503,514
5210 Conference/Seminars/Workshops	\$ 702,926	\$ 103,047	\$ 378,243	\$ 230,941	\$ 836,249
5220 Mileage Expense	\$ 11,847	\$ 231	\$ 12,027	\$ 9,070	\$ 13,582
5250 Student Travel Expense	\$ 83,373	\$ (880)	\$ 99,332	\$ 57,656	\$ 105,522
5310 Institutional Membership Fees	\$ 233,604	\$ 195,430	\$ 260,078	\$ 237,909	\$ 256,557
5420 Student Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
5430 Other Insurance/Extended Learning	\$ 2,004	\$ -	\$ 2,004	\$ -	\$ 1,004
5440 Insurance / Registration	\$ 800,000	\$ 516,166	\$ 800,000	\$ 483,484	\$ 800,000

*Unforeseen Needs, Fiscal Year 2022-2023 Encumbrance Roll, Best Project, Intergrated Planning Priority List.

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
5510 Heating Oil & Gas	\$ 405,521	\$ 166,319	\$ 150,521	\$ 309,303	\$ 200,350
5513 Telephone	\$ 249,961	\$ 105,536	\$ 181,701	\$ 145,727	\$ 148,780
5514 Water	\$ 482,915	\$ 216,386	\$ 305,847	\$ 251,281	\$ 255,026
5515 Electricity	\$ 2,266,398	\$ 2,330,427	\$ 2,008,897	\$ 2,313,910	\$ 1,939,049
5516 Internet Services	\$ -	\$ 1,455	\$ 22,275	\$ 12,269	\$ 13,100
5521 Waste Disposal	\$ 223,618	\$ 60,077	\$ 41,270	\$ 53,443	\$ 180,307
5525 General Housekeeping	\$ 9,907	\$ 978	\$ 14,315	\$ 3,004	\$ 15,788
5530 Toxic Waste Disposal	\$ 64,000	\$ 41,085	\$ 43,800	\$ 26,007	\$ 43,000
5630 Repair/Upkeep-Bldgs./Grounds	\$ 746,909	\$ 653,681	\$ 749,009	\$ 533,663	\$ 728,959
5640 Repair/Maintenance - Equipment	\$ 886,924	\$ 649,673	\$ 1,029,747	\$ 687,208	\$ 1,141,765
5660 Rental Expense	\$ 1,223,354	\$ 889,438	\$ 1,080,503	\$ 911,438	\$ 1,219,555
5690 Other	\$ 1,728	\$ 2,530	\$ 500	\$ -	\$ 1,000
5710 Board Elections	\$ -	\$ -	\$ 200,000	\$ 265,000	\$ -
5720 Auditing Services	\$ 116,429	\$ 64,700	\$ 116,429	\$ 87,800	\$ 91,429
5730 Legal Expenses	\$ 293,753	\$ 321,847	\$ 293,753	\$ 239,863	\$ 573,420
5740 Legal Advertising	\$ 55,000	\$ 12,825	\$ 55,000	\$ 18,427	\$ 53,000
5810 Software License - Multi User	\$ 1,820,537	\$ 1,693,504	\$ 2,089,945	\$ 1,971,682	\$ 2,516,579
5820 Other Services	\$ 1,421,927	\$ 1,814,258	\$ 2,081,528	\$ 1,968,429	\$ 2,319,405
5825 Uncollectable Student Fees	\$ -	\$ 324,354	\$ -	\$ 474,242	\$ -
5830 Finance Charges	\$ 417,000	\$ 480,676	\$ 417,000	\$ 877,760	\$ 761,000
5840 Advertising	\$ 291,994	\$ 396,017	\$ 291,994	\$ 261,889	\$ 294,531
5851 Game Officials	\$ 26,123	\$ -	\$ 26,123	\$ 46,069	\$ 39,123
5860 Professional Growth Reimbursement	\$ 5,000	\$ 4,263	\$ 5,000	\$ 2,656	\$ 5,000
5880 Postage	\$ 262,221	\$ 103,628	\$ 246,055	\$ 105,143	\$ 247,383
5890 LACOE ONLY ACCOUNT	\$ -			\$ -	\$ -
5930 Reserve for Pending Claims	\$ -		\$ -	\$ -	\$ -
<u>TOTAL SERVICES</u>	\$ 15,628,281	\$ 11,968,805	\$ 17,899,088	\$ 13,395,556	\$ 21,968,918

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
<u>CAPITAL OUTLAY</u>					
6210 Construction and Modifications	\$ -	\$ -	\$ -	\$ -	\$ -
6213 Inspection	\$ 500	\$ -	\$ 500	\$ -	\$ 500
6310 Library Books	\$ -	\$ -	\$ -	\$ 25,999	\$ -
6410 New Equipment	\$ 68,453	\$ 89,040	\$ 63,197	\$ 139,395	\$ 275,667
6411 Computer Equipment	\$ 12,650	\$ 19,357	\$ 22,650	\$ 26,833	\$ 43,999
6412 Depreciable Equipment	\$ 16,269	\$ 299,767	\$ 71,882	\$ 278,034	\$ 193,608
6413 Computer Equipment >5,000	\$ -	\$ -	\$ -	\$ 6,893	\$ -
6430 Equipment Lease Purchase	\$ 110,000	\$ 26,374	\$ 110,000	\$ 44,577	\$ 110,000
6489 Distributed Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL CAPITAL OUTLAY</u>	\$ 207,872	\$ 434,538	\$ 268,229	\$ 521,731	\$ 623,774
<u>TOTAL EXPENSE</u>	\$ 170,750,956	\$ 157,078,250	\$ 184,796,248	\$ 163,333,917	\$ 198,308,160
<u>OTHER OUTGO</u>					
7310 Non Mandatory Transfers	\$ 1,141,000	\$ 21,438,918	\$ 315,850	\$ 19,725,282	\$ 3,836,000 *
7500 Student Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -
7501 Financial Aid Title IV	\$ -	\$ -	\$ -	\$ -	\$ -
7610 Other Payments to Students Books/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
7620 Other Payments for Students	\$ 2,750	\$ -	\$ 2,750	\$ -	\$ 2,750
7689 Distributed Reserves Other Payments to Students	\$ -	\$ -	\$ -	\$ -	\$ -
7900 Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL OTHER OUTGO</u>	\$ 1,143,750	\$ 21,438,918	\$ 318,600	\$ 19,725,282	\$ 3,838,750
<u>FUND BALANCE</u>					
9760 Designated - General Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL FUND BALANCE</u>	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL APPROPRIATED</u>	\$ 171,894,706	\$ 178,517,168	\$ 185,114,848	\$ 183,059,199	\$ 202,146,910

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

	2020-2021 Adopted Budget	2020-2021 Actual Audited	2021-2022 Adopted Budget	2021-2022 Actual Unaudited	2022-2023 Adopted Budget
<u>GENERAL FUND SUMMARY</u>					
<u>AVAILABLE REVENUE</u>					
Beginning Balance	\$ 31,006,437	\$ 31,006,437	\$ 31,527,510	\$ 31,527,510	\$ 40,004,133
General Ledger Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Income	\$ 171,990,593	\$ 179,038,241	\$ 186,850,513	\$ 191,535,822	\$ 202,206,415
TOTAL RESOURCES	\$ 202,997,030	\$ 210,044,678	\$ 218,378,023	\$ 223,063,332	\$ 242,210,548
<u>APPROPRIATIONS</u>					
Total Expenses	\$ 170,750,956	\$ 157,078,250	\$ 184,796,248	\$ 163,333,917	\$ 198,308,160
Interfund Transfers/Other Outgo*	\$ 1,143,750	\$ 21,438,918	\$ 318,600	\$ 19,725,282	\$ 3,838,750
TOTAL OUTGO	\$ 171,894,706	\$ 178,517,168	\$ 185,114,848	\$ 183,059,199	\$ 202,146,910
Ending Balance	\$ 31,102,324	\$ 31,527,510	\$ 33,263,175	\$ 40,004,133	\$ 40,063,638
TOTAL APPROPRIATIONS	\$ 171,894,706	\$ 178,517,168	\$ 185,114,848	\$ 183,059,199	\$ 202,146,910
ENDING BALANCE					
As a percent of: Income	18.08%	17.61%	17.80%	20.89%	19.81%
Expenses**	18.22%	20.07%	18.00%	24.49%	19.82%
<u>COMPENSATION SUMMARY</u>					
Total Income	\$ 171,990,593	\$ 179,038,241	\$ 186,850,513	\$ 191,535,822	\$ 202,206,415
Total Expenses	\$ 170,750,956	\$ 157,078,250	\$ 184,796,248	\$ 163,333,917	\$ 198,308,160
Total Compensation	\$ 153,042,224	\$ 143,836,678	\$ 165,179,373	\$ 148,276,775	\$ 174,252,595
Compensation as Percent of Income	88.98%	80.34%	88.40%	77.41%	86.18%
Compensation as Percent of Expenses	89.63%	91.57%	89.38%	90.78%	87.87%

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

** FY 2022-2023 includes Total Other Outgo

	2021-22	2021-22	2022-23
	ADOPTED	ACTUAL	ADOPTED
	BUDGET	UNAUDITED	BUDGET
FUND 03 RESTRICTED GENERAL FUND			
BEGINNING BALANCE	3,503,911	3,503,911	3,510,998
REVENUE	97,562,516	87,287,338	189,993,998
APPROPRIATIONS	99,684,514	87,280,252	193,151,225
ENDING BALANCE	1,381,913	3,510,997	353,771
FUND 29 CAPITAL SERVICING FUND			
BEGINNING BALANCE	0	0	0
REVENUE	0	0	0
APPROPRIATIONS	0	0	0
ENDING BALANCE	0	0	0
FUND 33 CHILD DEVELOPMENT FUND			
BEGINNING BALANCE	961,936	961,936	1,104,613
REVENUE	1,743,931	1,212,060	1,722,091
APPROPRIATIONS	1,743,931	1,069,383	1,722,091
ENDING BALANCE	961,936	1,104,613	1,104,613
FUND 41 CAPITAL OUTLAY FUND			
BEGINNING BALANCE	58,518,357	58,518,357	80,069,996
REVENUE	68,581,093	39,492,607	61,651,459
APPROPRIATIONS	112,373,107	17,940,968	123,011,476
ENDING BALANCE	14,726,343	80,069,996	18,709,979
FUND 42 BUILDING FUND			
BEGINNING BALANCE	0	0	0
REVENUE	0	0	0
APPROPRIATIONS	0	0	0
ENDING BALANCE	0	0	0

	2021-22	2021-22	2022-23
	ADOPTED	ACTUAL	ADOPTED
	BUDGET	UNAUDITED	BUDGET
FUND 43 SCHEDULED MAINTENANCE FUND			
BEGINNING BALANCE	1,207,366	1,207,366	1,247,079
REVENUE	1,800,426	772,748	15,198,009
APPROPRIATIONS	1,800,426	733,035	15,198,009
ENDING BALANCE	1,207,366	1,247,079	1,247,079
FUND 59 IDENTITY SERVICES FUND			
BEGINNING BALANCE	0	0	0
REVENUE	0	0	0
APPROPRIATIONS	0	0	0
ENDING BALANCE	0	0	0
FUND 61 WORKERS' COMPENSATION SELF-INSURANCE FUND			
BEGINNING BALANCE	5,340,424	5,340,424	4,958,539
REVENUE	2,400,000	2,233,486	2,400,000
APPROPRIATIONS	2,400,000	2,615,372	2,400,000
ENDING BALANCE	5,340,424	4,958,538	4,958,539
FUND 62 PROPERTY & LIABILITY SELF-INSURANCE FUND			
BEGINNING BALANCE	3,132,153	3,132,153	3,614,843
REVENUE	0	1,865,535	0
APPROPRIATIONS	1,556,812	1,382,845	1,556,800
ENDING BALANCE	1,575,341	3,614,843	2,058,043

	2021-22	2021-22	2022-23
	ADOPTED	ACTUAL	ADOPTED
	BUDGET	UNAUDITED	BUDGET
FUND 63 DENTAL COVERAGE SELF-INSURANCE FUND			
BEGINNING BALANCE	2,813,710	2,813,710	2,957,007
REVENUE	1,300,000	1,140,500	1,300,000
APPROPRIATIONS	1,300,000	997,203	1,300,000
ENDING BALANCE	2,813,710	2,957,007	2,957,007
FUND 64 SUPPLEMENTAL HEALTH INSURANCE / OTHER POST-EMPLOYMENT BENEFITS SELF-INSURANCE FUND			
BEGINNING BALANCE	7,894,387	7,894,387	4,896,237
REVENUE	0	1,867,979	2,300,000
APPROPRIATIONS	5,000,000	4,866,129	2,000,000
ENDING BALANCE	2,894,387	4,896,237	5,196,237
FUND 69 OTHER INTERNAL SVC FUND - PERS/STRS			
BEGINNING BALANCE	2,021,708	2,021,707	1,961,183
REVENUE	0	60,524	0
APPROPRIATIONS	0	0	0
ENDING BALANCE	2,021,708	1,961,183	1,961,183
FUND 74 STUDENT FINANCIAL AID FUND			
BEGINNING BALANCE	591,198	591,198	570,846
REVENUE	74,321,719	53,683,194	57,472,336
APPROPRIATIONS	74,321,719	53,703,546	57,472,336
ENDING BALANCE	591,198	570,846	570,846

	2021-22 ADOPTED BUDGET	2021-22 ACTUAL UNAUDITED	2022-23 ADOPTED BUDGET
FUND 71 ASSOCIATED STUDENTS TRUST FUND			
BEGINNING BALANCE	248,407	248,407	504,115
REVENUE	100,000	300,810	310,000
APPROPRIATIONS	75,000	45,102	85,000
ENDING BALANCE	273,407	504,115	729,115
FUND 72 STUDENT REP FEE TRUST FUND			
BEGINNING BALANCE	412,455	412,455	402,628
REVENUE	101,500	86,894	80,000
APPROPRIATIONS	55,000	96,721	80,000
ENDING BALANCE	458,955	402,628	402,628
FUND 76 INVESTMENT TRUST FUNDS			
BEGINNING BALANCE	22,225,350	22,225,351	22,052,836
REVENUE	4,000,000	(113,806)	1,000,000
APPROPRIATIONS	50,000	58,708	60,000
ENDING BALANCE	26,175,350	22,052,836	22,992,836
FUND 79 TRUST AND AGENCY FUNDS			
BEGINNING BALANCE	3,719,000	3,719,000	2,855,610
REVENUE	1,290,000	1,031,413	1,500,000
APPROPRIATIONS	1,005,000	1,894,803	2,000,000
ENDING BALANCE	4,004,000	2,855,610	2,355,610