

# 2023-2024 ADOPTED BUDGET SUMMARY

*Please note that this 2023-2024 Adopted Budget Summary and other budget related materials discussed at the Board Meeting on September 6, 2023, will be posted to the PCC Website under Financial Planning & Budget (Adopted Budgets) at:*  
<https://pasadena.edu/business-administrative-services/fiscal-services/budget-forecast-analysis.php>

PASADENA AREA COMMUNITY COLLEGE DISTRICT  
PASADENA CITY COLLEGE

BOARD OF TRUSTEES MEETING  
September 6, 2023

	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
<b><u>BEGINNING BALANCE</u></b>	\$ 31,527,510	\$ 31,527,510	\$ 40,004,133	\$ 40,004,133	\$ 48,257,894
<b><u>INCOME</u></b>					
<b><u>FEDERAL</u></b>					
8110 Forest Reserve	\$ -	\$ 10,284	\$ -	\$ 10,687	\$ -
8120 Higher Education Act / Administrative Allowance*	\$ 336,230	\$ 213,064	\$ 316,222	\$ 283,838	\$ 467,103
8130 Higher Education / Workforce Investment Act	\$ -	\$ -	\$ -	\$ -	\$ -
8140 Temporary Assistance For Needy Family	\$ -	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid / Administrative Allowance**	\$ 95,000	\$ 124,448	\$ 95,000	\$ 100,263	\$ 98,000
8160 Veterans' Education	\$ -	\$ -	\$ -	\$ -	\$ -
8170 Vocational & Technical Education Act (VATEA)/Administrative Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
8199 Other Federal Revenue	\$ 608,818	\$ 1,984,963	\$ 715,477	\$ 71,135	\$ 74,386
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 1,040,048</b>	<b>\$ 2,332,759</b>	<b>\$ 1,126,699</b>	<b>\$ 465,923</b>	<b>\$ 639,489</b>
<b><u>STATE</u></b>					
8611 State General Apportionment	\$ 69,447,025	\$ 60,029,876	\$ 82,329,695	\$ 104,868,991	\$ 90,076,282
8612 Other General Apportionment/Basic (One-Time Funds) ***	\$ -	\$ 1,516,440	\$ -	\$ 622,984	\$ -
8613 Enrollment Fee Waiver (2%)	\$ 300,000	\$ 287,002	\$ 300,000	\$ 295,876	\$ 300,000
8615 Other General Apportionment/CA College Promise	\$ -	\$ -	\$ -	\$ -	\$ -
8617 Part-Time Faculty Compensation	\$ 514,542	\$ 877,960	\$ 514,542	\$ 854,697	\$ 532,422
8622 Extended Opportunity Programs & Services (EOPS)	\$ -	\$ -	\$ -	\$ -	\$ -
8623 Disabled Students Programs & Services (DSPS)	\$ -	\$ -	\$ -	\$ -	\$ -
8626 Matriculation / Administrative Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
8629 Other Categorical Apportionment	\$ 25,232	\$ 103,848	\$ 34,397	\$ 43,292	\$ 507,995
8630 PROP 30 - Educational Protection Act (EPA)	\$ 31,044,400	\$ 47,529,982	\$ 34,368,518	\$ 11,830,201	\$ 36,316,399
8659 Other Categorical Program Allocations	\$ 3,558	\$ 534	\$ 12,278	\$ 7,529	\$ 59,017
8672 Homeowners Property Tax Relief	\$ 152,965	\$ 143,442	\$ 151,991	\$ 141,313	\$ 150,000
8679 Other Tax Relief	\$ 13,939	\$ 12,456	\$ 15,000	\$ 11,572	\$ 14,000
8681 State Lottery Proceeds	\$ 3,318,028	\$ 4,407,452	\$ 2,483,870	\$ 5,424,669	\$ 3,011,747
8682 State Mandated	\$ 720,250	\$ 732,710	\$ 732,710	\$ 780,436	\$ 780,436
8693 FULL-TIME FACULTY HIRING	\$ 1,065,528	\$ 3,378,795	\$ 3,378,795	\$ 3,378,795	\$ 1,000,000
8695 CalSTRS on Behalf Contribution	\$ 8,000,000	\$ 7,649,320	\$ 8,000,000	\$ 5,771,255	\$ 8,000,000
8699 Miscellaneous State Revenue	\$ 281,437	\$ 239,786	\$ 230,000	\$ 297,900	\$ 833,311
<b>TOTAL STATE INCOME</b>	<b>\$ 114,886,904</b>	<b>\$ 126,909,603</b>	<b>\$ 132,551,796</b>	<b>\$ 134,329,510</b>	<b>\$ 141,581,609</b>

\*Indirect cost allowance federal grants.

\*\*Allowable cost allowance financial aid grants.

	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
<b>LOCAL</b>					
8811 Tax Allocation / Secured Roll	\$ 31,116,135	\$ 29,719,552	\$ 31,750,000	\$ 32,213,184	\$ 36,000,000
8812 Tax Allocation / Supplemental Roll	\$ 864,113	\$ 992,003	\$ 898,251	\$ 1,067,654	\$ 1,098,000
8813 Tax Allocation / Unsecured Roll	\$ 1,064,152	\$ 966,647	\$ 1,057,513	\$ 1,005,006	\$ 1,057,513
8816 Prior Years Taxes	\$ 915,522	\$ 962,746	\$ 800,000	\$ 1,753,201	\$ 1,839,866
8817 Educational Revenue Augmentation	\$ 10,910,028	\$ 7,883,585	\$ 11,232,000	\$ 12,887,457	\$ 11,601,668
8818 Redevelopment Agency	\$ 2,288,311	\$ 1,998,731	\$ 1,976,845	\$ 2,261,311	\$ 1,000,000
8819 Redevelopment Agency Funds-Residual	\$ 160,063	\$ 141,927	\$ 150,000	\$ 162,357	\$ -
8820 Gifts and Grants	\$ 704,429	\$ 749,637	\$ 1,561,618	\$ 1,013,245	\$ 1,162,618
8830 Contract Service / Contract Education	\$ -	\$ -	\$ -	\$ -	\$ -
8840 Sales & Commissions	\$ -	\$ -	\$ -	\$ -	\$ -
8851 Rentals / Civic Center	\$ -	\$ -	\$ -	\$ -	\$ -
8854 Rentals / Bookstore	\$ -	\$ -	\$ -	\$ -	\$ -
8859 Rentals / Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
8860 Interest/Investment Income	\$ 200,000	\$ 182,211	\$ 50,000	\$ 1,355,220	\$ 100,000
8861 Unrealized Gain Loss on Cash In		\$ (1,592,341)		\$ (1,681,760)	\$ -
8871 Child Development Income	\$ -	\$ -	\$ -	\$ -	\$ -
8872 PCC Extension	\$ 744,356	\$ 311,468	\$ 761,429	\$ 495,894	\$ 401,429
88725 PCC Extension - Voc Reh		\$ 180,162		\$ 568,605	\$ 500,000
8874 Enrollment Fees	\$ 10,290,000	\$ 7,858,100	\$ 9,270,583	\$ 8,879,624	\$ 10,094,000
8877 Course Materials Fees	\$ 86,000	\$ 3,863	\$ 15,000	\$ 24,529	\$ 7,500
8878 Student Insurance	\$ 800,000	\$ 488,372	\$ 800,000	\$ 648,244	\$ 800,000
8879 Student Records	\$ 65,000	\$ 83,516	\$ 65,000	\$ 89,469	\$ 65,000
8880 Non Resident Tuition	\$ 8,361,240	\$ 6,313,782	\$ 7,000,000	\$ 7,741,614	\$ 9,594,279
8885 Other Student Fees and Charges	\$ 18,000	\$ (84,837)	\$ 46,000	\$ (343,304)	\$ 46,000
8890 Other Local Income	\$ 306,100	\$ 303,721	\$ 301,000	\$ 342,822	\$ 244,000
8892 Short / Over	\$ -	\$ 0	\$ -	\$ 21,562	\$ -
8893 Administrative Allowance / Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
8895 Other Local Revenue	\$ 473,300	\$ 939,623	\$ 544,500	\$ 803,542	\$ 326,100
<b>TOTAL LOCAL INCOME</b>	<b>\$ 69,366,749</b>	<b>\$ 58,402,468</b>	<b>\$ 68,279,739</b>	<b>\$ 71,309,475</b>	<b>\$ 75,937,973</b>
<b>OTHER FINANCING SOURCES</b>					
8911 Compensation for Loss of Gen Fixed	\$ 56,812	\$ -	\$ -	\$ -	\$ -
8912 Sale of Equipment*	\$ -	\$ 20,738	\$ -	\$ 6,353	\$ 1,000
8915 Recycle Proceeds / General Ledger	\$ -	\$ -	\$ -	\$ -	\$ -
8980 Interfund Transfers-In (from Other Funds)	\$ 1,500,000	\$ 3,870,254	\$ 248,181	\$ 651,147	\$ -
8982 Intrafund Transfer-In from Within a	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES</b>	<b>\$ 1,556,812</b>	<b>\$ 3,890,992</b>	<b>\$ 248,181</b>	<b>\$ 657,500</b>	<b>\$ 1,000</b>
<b>TOTAL INCOME</b>	<b>\$ 186,850,513</b>	<b>\$ 191,535,822</b>	<b>\$ 202,206,415</b>	<b>\$ 206,762,408</b>	<b>\$ 218,160,071</b>
<b>TOTAL RESOURCES</b>	<b>\$ 218,378,023</b>	<b>\$ 223,063,332</b>	<b>\$ 242,210,548</b>	<b>\$ 246,766,541</b>	<b>\$ 266,417,965</b>

\*Salvage.

	<b>2021-2022 Adopted Budget</b>	<b>2021-2022 Actual Audited</b>	<b>2022-2023 Adopted Budget</b>	<b>2022-2023 Actual Unaudited</b>	<b>2023-2024 Adopted Budget</b>
<b><u>TOTAL GENERAL REVENUE SUMMARY</u></b>					
Property Tax Revenue	\$ 47,485,228	\$ 42,821,089	\$ 48,031,600	\$ 51,503,055	\$ 52,761,047
Student Enrollment fees	\$ 10,290,000	\$ 7,858,100	\$ 9,270,583	\$ 8,879,624	\$ 10,094,000
State General Apportionment (Includes Educational Protection Act funds)	\$ 100,491,425	\$ 107,559,858	\$ 116,698,213	\$ 116,699,192	\$ 126,392,681
<b>TOTAL GENERAL REVENUE</b>	<b>\$ 158,266,653</b>	<b>\$ 158,239,047</b>	<b>\$ 174,000,396</b>	<b>\$ 177,081,871</b>	<b>\$ 189,247,728</b>

	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
<b><u>EXPENSES</u></b>					
<b><u>ACADEMIC SALARIES</u></b>					
1110 Teachers Monthly	\$ 35,392,437	\$ 33,958,055	\$ 36,458,237	\$ 36,393,397	\$ 43,079,611
1111 Teachers Monthly, Other (Full-Time Temporary)*	\$ 625,056	\$ 609,315	\$ 612,659	\$ 453,199	\$ 652,441
1180 Teachers Sabbatical	\$ 294,734	\$ 213,275	\$ 1,117,584	\$ 1,020,428	\$ 893,877
1189 Distributed Reserve**	\$ 13,294	\$ -	\$ 609,469	\$ -	\$ 650,000
1210 Nonteaching Overload	\$ -	\$ -	\$ -	\$ -	\$ -
1220 Cert Management	\$ 6,061,707	\$ 5,312,314	\$ 6,206,533	\$ 5,826,677	\$ 6,398,205
1230 Cert Nonteaching***	\$ 3,325,001	\$ 2,966,222	\$ 3,385,118	\$ 3,190,687	\$ 3,597,177
1231 Noninstructional Other/Library: Shatford	\$ -	\$ -	\$ -	\$ -	\$ -
1240 Nonteaching Hourly	\$ 242,737	\$ 205,974	\$ 276,741	\$ 348,985	\$ 277,815
1270 Instructional - Reassigned Time****	\$ 4,153,536	\$ 3,881,784	\$ 4,358,120	\$ 4,955,325	\$ 5,077,732
1280 Non-Teaching Sabbatical	\$ 102,837	\$ 109,411	\$ 96,431	\$ 102,614	\$ 105,923
1310 Instruction Contract Overload	\$ 4,217,633	\$ 4,050,838	\$ 4,888,358	\$ 4,728,456	\$ 5,655,986
1320 Instruction Adjunct Hourly	\$ 25,619,252	\$ 21,905,445	\$ 26,842,513	\$ 24,679,594	\$ 23,000,000
1321 Instruction Hourly, Other	\$ 38,923	\$ 11,812	\$ 19,932	\$ 28,948	\$ 21,128
1330 Sub Instruction Hourly	\$ 481,597	\$ 244,707	\$ 479,491	\$ 482,942	\$ 412,138
1360 Instruction Long Term Sub	\$ -	\$ -	\$ -	\$ -	\$ -
1420 Nonteaching Stipends	\$ 972,300	\$ 741,306	\$ 991,050	\$ 716,220	\$ 793,901
<b><u>TOTAL ACADEMIC</u></b>	<b>\$ 81,541,044</b>	<b>\$ 74,210,458</b>	<b>\$ 86,342,236</b>	<b>\$ 82,927,473</b>	<b>\$ 90,615,934</b>

\*Classroom and non-classroom assignments.

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

\*\*\*Counselors and librarians.

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

	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
<b><u>CLASSIFIED SALARIES</u></b>					
2115 Board of Trustees	\$ 33,600	\$ 32,800	\$ 33,600	\$ 33,600	\$ 33,600
2120 Management Monthly	\$ 4,229,332	\$ 4,022,660	\$ 4,707,038	\$ 4,547,335	\$ 4,847,186
2125 Supervision Monthly	\$ 2,756,849	\$ 2,592,792	\$ 2,823,400	\$ 2,668,782	\$ 2,849,997
2127 Confidential Monthly	\$ 1,804,852	\$ 1,623,380	\$ 1,557,295	\$ 1,395,278	\$ 1,473,348
2130 Classified Monthly	\$ 16,121,073	\$ 15,121,712	\$ 16,487,541	\$ 16,685,291	\$ 18,733,385
2140 Maintenance & Operations - Monthly	\$ 4,165,056	\$ 3,743,592	\$ 4,572,476	\$ 4,037,017	\$ 4,833,244
2145 Professional Growth Stipend	\$ -	\$ -	\$ -	\$ -	\$ -
2189 Distributed Reserve*****	\$ 882,508	\$ -	\$ 717,910	\$ -	\$ 995,925
2310 Hourly Classified	\$ -	\$ -	\$ -	\$ -	\$ -
2311 Student Workers	\$ 945,154	\$ 518,429	\$ 1,086,003	\$ 593,414	\$ 915,672
2312 Relief or Extra Help Hourly (College Assistants)*****	\$ 1,501,543	\$ 1,671,408	\$ 1,579,794	\$ 1,597,271	\$ 1,281,501
2314 Overtime / Classified Monthly Employee	\$ 373,173	\$ 231,799	\$ 227,954	\$ 496,432	\$ 229,060
2410 Hourly Instructional Aides	\$ 187,309	\$ 96,468	\$ 181,806	\$ 154,684	\$ 145,715
<b><u>TOTAL CLASSIFIED</u></b>	<b>\$ 33,000,449</b>	<b>\$ 29,655,040</b>	<b>\$ 33,974,817</b>	<b>\$ 32,209,104</b>	<b>\$ 36,338,633</b>
<b><u>TOTAL SALARIES</u></b>	<b>\$ 114,541,493</b>	<b>\$ 103,865,498</b>	<b>\$ 120,317,053</b>	<b>\$ 115,136,576</b>	<b>\$ 126,954,567</b>

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

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

	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
<b>EMPLOYEE BENEFITS</b>					
3111 STRS Teachers	\$ 9,203,819	\$ 7,985,367	\$ 9,595,350	\$ 9,693,004	\$ 10,886,578
3120 STRS Classified	\$ 32,262	\$ 57,495	\$ 66,647	\$ 68,203	\$ 72,128
3130 STRS Other Certificated	\$ 2,215,428	\$ 1,767,939	\$ 2,562,429	\$ 2,195,747	\$ 2,670,725
3150 STRS on Behalf Payment	\$ 8,000,000	\$ 7,648,357	\$ 8,000,000	\$ 5,771,255	\$ 8,000,000
3189 Distributed Reserve*	\$ 404,903	\$ -	\$ 1,149,492	\$ -	\$ 2,603,949
3211 PERS Teachers	\$ 85,130	\$ 99,429	\$ 95,464	\$ 114,028	\$ 85,653
3212 PERS Instructional Aides	\$ -	\$ 1,539	\$ -	\$ -	\$ -
3220 PERS Classified	\$ 6,702,863	\$ 6,021,357	\$ 7,893,856	\$ 6,998,652	\$ 8,683,121
3230 PERS Other Certificated	\$ 421,677	\$ 405,492	\$ 490,881	\$ 521,890	\$ 614,819
3311 OASDI Teachers	\$ 23,039	\$ 35,539	\$ 23,330	\$ 37,848	\$ 19,903
3312 OASDI Class Instr. Aides	\$ -	\$ 179	\$ -	\$ -	\$ -
3320 OASDI Classified	\$ 1,868,409	\$ 1,792,174	\$ 2,004,851	\$ 1,808,230	\$ 2,081,314
3330 OASDI Other Cert	\$ 114,115	\$ 94,057	\$ 119,963	\$ 110,765	\$ 142,874
3351 Medicare Teachers	\$ 957,063	\$ 911,997	\$ 991,101	\$ 965,346	\$ 1,031,994
3352 Medicare Class Instr. Aides	\$ 2,721	\$ 1,744	\$ 2,640	\$ 2,241	\$ 2,117
3360 Medicare Classified	\$ 450,290	\$ 453,154	\$ 483,691	\$ 459,695	\$ 499,468
3370 Medicare Other Certificated	\$ 216,725	\$ 191,604	\$ 226,354	\$ 214,837	\$ 239,841
3411 HWB Teacheers	\$ 6,717,311	\$ 5,844,206	\$ 7,035,869	\$ 7,003,599	\$ 8,675,838
3420 HWB Classified	\$ 7,369,773	\$ 6,066,702	\$ 7,457,894	\$ 6,903,609	\$ 8,291,985
3430 HWB Other Cert	\$ 2,054,573	\$ 1,697,679	\$ 2,119,236	\$ 2,089,878	\$ 2,305,829
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	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
3511 SUI Teachers	\$ 330,064	\$ 320,056	\$ 341,632	\$ 304,973	\$ 35,648
3512 SUI Class Instr. Aides	\$ 940	\$ 602	\$ 4,161	\$ 750	\$ 3,328
3520 SUI Classified	\$ 151,875	\$ 154,465	\$ 171,321	\$ 151,335	\$ 26,086
3531 SUI Other Cert	\$ 73,667	\$ 68,348	\$ 75,993	\$ 69,338	\$ 8,393
3540 SUI Assessments	\$ 200,000	\$ 17,210	\$ 100,000	\$ 77,930	\$ 100,000
3611 WCI Teachers	\$ 1,320,070	\$ 1,284,318	\$ 1,367,009	\$ 1,359,018	\$ 1,423,396
3612 WCI Class Instr. Aides	\$ 3,749	\$ 2,406	\$ 7,139	\$ 3,091	\$ 6,416
3620 WCI Classified	\$ 650,441	\$ 652,334	\$ 441,431	\$ 659,456	\$ 715,515
3630 WCI Other Cert	\$ 297,995	\$ 273,937	\$ 310,280	\$ 304,578	\$ 328,888
3709 CILB-Holding Account	\$ -	\$ -	\$ -	\$ -	\$ -
3711 CILB (Teachers)	\$ 154,683	\$ 81,106	\$ 139,532	\$ 72,883	\$ 107,740
3720 CILB (Classified)	\$ 144,685	\$ 79,780	\$ 166,336	\$ 86,838	\$ 158,985
3730 CILB (Other Cert)	\$ 42,343	\$ 18,686	\$ 36,562	\$ 24,554	\$ 48,118
3811 APPLE** (Teachers)	\$ 363,023	\$ 320,181	\$ 379,902	\$ 316,687	\$ 315,443
3812 APPLE** (Instr. Aides)	\$ 7,031	\$ 4,318	\$ 8,723	\$ 5,686	\$ 7,369
3820 APPLE** (Classified)	\$ 57,213	\$ 51,122	\$ 66,473	\$ 53,384	\$ 54,553
3830 APPLE** (Other Cert)	\$ -	\$ 6,398	\$ -	\$ 12,316	\$ -
3911 Benefits (Other Academic Instruction)***	\$ -	\$ -	\$ -	\$ -	\$ -
3920 Benefits (Other Classified)***	\$ -	\$ -	\$ -	\$ -	\$ -
3930 Other Benefits (Other Cert)***	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 50,637,880</b>	<b>\$ 44,411,277</b>	<b>\$ 53,935,542</b>	<b>\$ 48,461,646</b>	<b>\$ 60,248,014</b>
<b>TOTAL COMPENSATION</b>	<b>\$ 165,179,373</b>	<b>\$ 148,276,775</b>	<b>\$ 174,252,595</b>	<b>\$ 163,598,223</b>	<b>\$ 187,202,581</b>

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

\*\*\*These lines represent the payments for the various Supplemental Early Retirement Programs, if any



	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
<b><u>SUPPLIES AND MATERIALS</u></b>					
4110 Books	\$ 586	\$ -	\$ 486	\$ -	\$ 386
4189 Distributed Reserve*	\$ 80,000	\$ -	\$ 65,000	\$ -	\$ 26,000
4301 Supplies	\$ 1,028,096	\$ 1,046,759	\$ 1,121,184	\$ 1,361,121	\$ 1,012,015
4302 Software	\$ 79,925	\$ 23,571	\$ 22,141	\$ 13,727	\$ 25,397
4303 Duplicating	\$ 11,821	\$ (60,906)	\$ 3,616	\$ (75,753)	\$ (18,178)
4304 Printing	\$ 169,054	\$ 49,808	\$ 169,369	\$ 82,604	\$ 162,708
4310 Fuel (Gas & Diesel)	\$ 74,000	\$ 78,314	\$ 78,000	\$ 99,077	\$ 114,814
4400 Instructional Media Supplies	\$ 6,076	\$ 2,309	\$ 3,077	\$ 3,045	\$ 3,077
<b><u>TOTAL SUPPLIES AND MATERIALS</u></b>	<b>\$ 1,449,558</b>	<b>\$ 1,139,855</b>	<b>\$ 1,462,873</b>	<b>\$ 1,483,820</b>	<b>\$ 1,326,219</b>
<b><u>SERVICES</u></b>					
5120 Consultants	\$ 754,243	\$ 534,403	\$ 1,063,853	\$ 993,792	\$ 866,959
5140 Lecturers/Performing Artists	\$ 805,378	\$ 275,880	\$ 601,088	\$ 728,609	\$ 593,638
5150 Other	\$ 900,000	\$ -	\$ 3,000,000	\$ -	\$ 1,711,679
5189 Distributed Reserve*	\$ 2,436,571	\$ -	\$ 2,503,514	\$ -	\$ 3,867,268
5210 Conference/Seminars/Workshops	\$ 378,243	\$ 230,941	\$ 836,249	\$ 455,903	\$ 405,014
5220 Mileage Expense	\$ 12,027	\$ 9,070	\$ 13,582	\$ 20,223	\$ 20,583
5250 Student Travel Expense	\$ 99,332	\$ 57,656	\$ 105,522	\$ 157,128	\$ 140,426
5310 Institutional Membership Fees	\$ 260,078	\$ 237,909	\$ 256,557	\$ 254,537	\$ 288,021
5420 Student Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
5430 Other Insurance/Extended Learning	\$ 2,004	\$ -	\$ 1,004	\$ -	\$ 1,004
5440 Insurance / Registration	\$ 800,000	\$ 483,484	\$ 800,000	\$ 652,430	\$ 800,000

\*Encumbrance Roll, Best Project, Intergrated Planning Priority List.

\*\*Unforeseen Needs

	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
5510 Heating Oil & Gas	\$ 150,521	\$ 309,303	\$ 200,350	\$ 484,702	\$ 530,000
5513 Telephone	\$ 181,701	\$ 145,727	\$ 148,780	\$ 35,060	\$ 46,586
5514 Water	\$ 305,847	\$ 251,281	\$ 255,026	\$ 226,310	\$ 250,000
5515 Electricity	\$ 2,008,897	\$ 2,313,910	\$ 1,939,049	\$ 2,551,740	\$ 2,111,747
5516 Internet Services	\$ 22,275	\$ 12,269	\$ 13,100	\$ 11,990	\$ 14,551
5521 Waste Disposal	\$ 41,270	\$ 53,443	\$ 180,307	\$ 59,934	\$ 128,444
5525 General Housekeeping	\$ 14,315	\$ 3,004	\$ 15,788	\$ 18,357	\$ 15,788
5530 Toxic Waste Disposal	\$ 43,800	\$ 26,007	\$ 43,000	\$ 32,310	\$ 46,597
5630 Repair/Upkeep-Bldgs./Grounds	\$ 749,009	\$ 533,663	\$ 728,959	\$ 627,488	\$ 706,453
5640 Repair/Maintenance - Equipment	\$ 1,029,747	\$ 687,208	\$ 1,141,765	\$ 928,511	\$ 1,076,395
5660 Rental Expense	\$ 1,080,503	\$ 911,438	\$ 1,219,555	\$ 1,001,532	\$ 326,098
5690 Other	\$ 500	\$ -	\$ 1,000	\$ -	\$ 1,000
5710 Board Elections	\$ 200,000	\$ 265,000	\$ -	\$ 146,412	\$ 265,000
5720 Auditing Services	\$ 116,429	\$ 87,800	\$ 91,429	\$ 91,980	\$ 91,429
5730 Legal Expenses	\$ 293,753	\$ 239,863	\$ 573,420	\$ 258,274	\$ 573,420
5740 Legal Advertising	\$ 55,000	\$ 18,427	\$ 53,000	\$ 21,906	\$ 53,000
5810 Software License - Multi User	\$ 2,089,945	\$ 1,971,682	\$ 2,516,579	\$ 1,954,068	\$ 2,603,420
5820 Other Services	\$ 2,081,528	\$ 1,968,429	\$ 2,319,405	\$ 3,925,452	\$ 2,229,849
5825 Uncollectable Student Fees	\$ -	\$ 474,242	\$ -	\$ 109,167	\$ -
5830 Finance Charges	\$ 417,000	\$ 877,760	\$ 761,000	\$ 387,227	\$ 761,000
5840 Advertising	\$ 291,994	\$ 261,889	\$ 294,531	\$ 105,567	\$ 287,531
5851 Game Officials	\$ 26,123	\$ 46,069	\$ 39,123	\$ 61,295	\$ 58,000
5860 Professional Growth Reimbursement	\$ 5,000	\$ 2,656	\$ 5,000	\$ 1,044	\$ 5,000
5880 Postage	\$ 246,055	\$ 105,143	\$ 247,383	\$ 86,666	\$ 246,611
5890 LACOE ONLY ACCOUNT		\$ -	\$ -	\$ -	\$ -
5930 Reserve for Pending Claims	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>TOTAL SERVICES</u></b>	<b>\$ 17,899,088</b>	<b>\$ 13,395,556</b>	<b>\$ 21,968,918</b>	<b>\$ 16,389,612</b>	<b>\$ 21,122,511</b>

	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
<b><u>CAPITAL OUTLAY</u></b>					
6210 Construction and Modifications	\$ -	\$ -	\$ -	\$ 10,759	\$ 11,000
6213 Inspection	\$ 500	\$ -	\$ 500	\$ 126	\$ -
6310 Library Books	\$ -	\$ 25,999	\$ -	\$ -	\$ -
6410 New Equipment	\$ 63,197	\$ 139,395	\$ 275,667	\$ 200,840	\$ 210,692
6411 Computer Equipment	\$ 22,650	\$ 26,833	\$ 43,999	\$ 66,054	\$ 45,643
6412 Depreciable Equipment	\$ 71,882	\$ 278,034	\$ 193,608	\$ 310,015	\$ 201,443
6413 Computer Equipment >5,000	\$ -	\$ 6,893	\$ -	\$ -	\$ 135
6430 Equipment Lease Purchase	\$ 110,000	\$ 44,577	\$ 110,000	\$ 26,374	\$ 172,000
6489 Distributed Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b>\$ 268,229</b>	<b>\$ 521,731</b>	<b>\$ 623,774</b>	<b>\$ 614,168</b>	<b>\$ 640,913</b>
<b><u>TOTAL EXPENSE</u></b>	<b>\$ 184,796,248</b>	<b>\$ 163,333,917</b>	<b>\$ 198,308,160</b>	<b>\$ 182,085,822</b>	<b>\$ 210,292,224</b>
<b><u>OTHER OUTGO</u></b>					
7310 Non Mandatory Transfers	\$ 315,850	\$ 19,725,282	\$ 3,836,000	\$ 16,422,825	\$ 7,850,000 *
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	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>TOTAL OTHER OUTGO</u></b>	<b>\$ 318,600</b>	<b>\$ 19,725,282</b>	<b>\$ 3,838,750</b>	<b>\$ 16,422,825</b>	<b>\$ 7,852,750</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>\$ -</b>	<b>\$ -</b>
<b><u>TOTAL APPROPRIATED</u></b>	<b>\$ 185,114,848</b>	<b>\$ 183,059,199</b>	<b>\$ 202,146,910</b>	<b>\$ 198,508,647</b>	<b>\$ 218,144,974</b>

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

	2021-2022 Adopted Budget	2021-2022 Actual Audited	2022-2023 Adopted Budget	2022-2023 Actual Unaudited	2023-2024 Adopted Budget
<b><u>GENERAL FUND SUMMARY</u></b>					
<b><u>AVAILABLE REVENUE</u></b>					
Beginning Balance	\$ 31,527,510	\$ 31,527,510	\$ 40,004,133	\$ 40,004,133	\$ 48,257,894
General Ledger Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Income	\$ 186,850,513	\$ 191,535,822	\$ 202,206,415	\$ 206,762,408	\$ 218,160,071
<b>TOTAL RESOURCES</b>	<b>\$ 218,378,023</b>	<b>\$ 223,063,332</b>	<b>\$ 242,210,548</b>	<b>\$ 246,766,541</b>	<b>\$ 266,417,965</b>
<b><u>APPROPRIATIONS</u></b>					
Total Expenses	\$ 184,796,248	\$ 163,333,917	\$ 198,308,160	\$ 182,085,822	\$ 210,292,224
Interfund Transfers/Other Outgo*	\$ 318,600	\$ 19,725,282	\$ 3,838,750	\$ 16,422,825	\$ 7,852,750
<b>TOTAL OUTGO</b>	<b>\$ 185,114,848</b>	<b>\$ 183,059,199</b>	<b>\$ 202,146,910</b>	<b>\$ 198,508,647</b>	<b>\$ 218,144,974</b>
Ending Balance	\$ 33,263,175	\$ 40,004,133	\$ 40,063,638	\$ 48,257,894	\$ 48,272,991
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 185,114,848</b>	<b>\$ 183,059,199</b>	<b>\$ 202,146,910</b>	<b>\$ 198,508,647</b>	<b>\$ 218,144,974</b>
<b>ENDING BALANCE</b>					
As a percent of: Income	17.80%	20.89%	19.81%	23.34%	22.13%
Expenses**	18.00%	24.49%	19.82%	24.31%	22.13%
<b><u>COMPENSATION SUMMARY</u></b>					
Total Income	\$ 186,850,513	\$ 191,535,822	\$ 202,206,415	\$ 206,762,408	\$ 218,160,071
Total Expenses	\$ 184,796,248	\$ 163,333,917	\$ 198,308,160	\$ 182,085,822	\$ 210,292,224
Total Compensation	\$ 165,179,373	\$ 148,276,775	\$ 174,252,595	\$ 163,598,223	\$ 187,202,581
Compensation as Percent of Income	88.40%	77.41%	86.18%	79.12%	85.81%
Compensation as Percent of Expenses	89.38%	90.78%	87.87%	89.85%	89.02%

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

\*\* Beginning FY 2022-2023 includes Total Other Outgo

	<b>2021-2022 ADOPTED BUDGET</b>	<b>2022-2023 ADOPTED BUDGET</b>	<b>2023-2024 ADOPTED BUDGET</b>
<b><u>FUND 03 RESTRICTED GENERAL FUND</u></b>			
BEGINNING BALANCE	\$ 3,503,911	\$ 3,510,998	\$ 480,117
REVENUE	\$ 97,562,516	\$ 189,993,998	\$ 187,870,077
APPROPRIATIONS	\$ 99,684,514	\$ 193,151,225	\$ 187,870,077
<b>ENDING BALANCE</b>	<b>\$ 1,381,913</b>	<b>\$ 353,771</b>	<b>\$ 480,117</b>
<b><u>FUND 29 CAPITAL SERVICING FUND</u></b>			
BEGINNING BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -
APPROPRIATIONS	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>FUND 33 CHILD DEVELOPMENT FUND</u></b>			
BEGINNING BALANCE	\$ 961,936	\$ 1,104,613	\$ 1,428,180
REVENUE	\$ 1,743,931	\$ 1,722,091	\$ 1,939,452
APPROPRIATIONS	\$ 1,743,931	\$ 1,722,091	\$ 1,939,452
<b>ENDING BALANCE</b>	<b>\$ 961,936</b>	<b>\$ 1,104,613</b>	<b>\$ 1,428,180</b>
<b><u>FUND 41 CAPITAL OUTLAY FUND</u></b>			
BEGINNING BALANCE	\$ 58,518,357	\$ 80,069,996	\$ 74,302,367
REVENUE	\$ 68,581,093	\$ 61,651,459	\$ 29,651,995
APPROPRIATIONS	\$ 112,373,107	\$ 123,011,476	\$ 84,277,505
<b>ENDING BALANCE</b>	<b>\$ 14,726,343</b>	<b>\$ 18,709,979</b>	<b>\$ 19,676,857</b>
<b><u>FUND 42 BUILDING FUND</u></b>			
BEGINNING BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ 130,000,000
APPROPRIATIONS	\$ -	\$ -	\$ 130,000,000
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	2021-2022 ADOPTED BUDGET	2022-2023 ADOPTED BUDGET	2023-2024 ADOPTED BUDGET
<b><u>FUND 43 SCHEDULED MAINTENANCE FUND</u></b>			
BEGINNING BALANCE	\$ 1,207,366	\$ 1,247,079	\$ 1,616,595
REVENUE	\$ 1,800,426	\$ 15,198,009	\$ 14,476,979
APPROPRIATIONS	\$ 1,800,426	\$ 15,198,009	\$ 14,476,979
<b>ENDING BALANCE</b>	<b>\$ 1,207,366</b>	<b>\$ 1,247,079</b>	<b>\$ 1,616,595</b>
<b><u>FUND 59 IDENTITY SERVICES FUND</u></b>			
BEGINNING BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -
APPROPRIATIONS	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>FUND 61 WORKERS' COMPENSATION SELF-INSURANCE FUND</u></b>			
BEGINNING BALANCE	\$ 5,340,424	\$ 4,958,539	\$ 5,387,118
REVENUE	\$ 2,400,000	\$ 2,400,000	\$ 2,640,000
APPROPRIATIONS	\$ 2,400,000	\$ 2,400,000	\$ 2,640,000
<b>ENDING BALANCE</b>	<b>\$ 5,340,424</b>	<b>\$ 4,958,539</b>	<b>\$ 5,387,118</b>
<b><u>FUND 62 PROPERTY &amp; LIABILITY SELF-INSURANCE FUND</u></b>			
BEGINNING BALANCE	\$ 3,132,153	\$ 3,614,843	\$ 2,361,467
REVENUE	\$ -	\$ -	\$ 1,500,000
APPROPRIATIONS	\$ 1,556,812	\$ 1,556,800	\$ 1,500,000
<b>ENDING BALANCE</b>	<b>\$ 1,575,341</b>	<b>\$ 2,058,043</b>	<b>\$ 2,361,467</b>
<b><u>FUND 63 DENTAL COVERAGE SELF-INSURANCE FUND</u></b>			
BEGINNING BALANCE	\$ 2,813,710	\$ 2,957,007	\$ 2,983,479
REVENUE	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
APPROPRIATIONS	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
<b>ENDING BALANCE</b>	<b>\$ 2,813,710</b>	<b>\$ 2,957,007</b>	<b>\$ 2,983,479</b>

	2021-2022 ADOPTED BUDGET	2022-2023 ADOPTED BUDGET	2023-2024 ADOPTED BUDGET
<b><u>FUND 64 SUPPLEMENTAL HEALTH INSURANCE / OTHER POST- EMPLOYMENT BENEFITS SELF-INSURANCE FUND</u></b>			
BEGINNING BALANCE	\$ 7,894,387	\$ 4,896,237	\$ 3,088,403
REVENUE	\$ -	\$ 2,300,000	\$ 2,100,000
APPROPRIATIONS	\$ 5,000,000	\$ 2,000,000	\$ 2,100,000
<b>ENDING BALANCE</b>	<b>\$ 2,894,387</b>	<b>\$ 5,196,237</b>	<b>\$ 3,088,403</b>
<b><u>FUND 69 OTHER INTERNAL SVC FUND - PERS/STRS</u></b>			
BEGINNING BALANCE	\$ 2,021,708	\$ 1,961,183	\$ 2,004,322
REVENUE	\$ -	\$ -	\$ 694,994
APPROPRIATIONS	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>	<b>\$ 2,021,708</b>	<b>\$ 1,961,183</b>	<b>\$ 2,699,316</b>
<b><u>FUND 74 STUDENT FINANCIAL AID FUND</u></b>			
BEGINNING BALANCE	\$ 591,198	\$ 570,846	\$ 520,082
REVENUE	\$ 74,321,719	\$ 57,472,336	\$ 51,111,791
APPROPRIATIONS	\$ 74,321,719	\$ 57,472,336	\$ 51,111,791
<b>ENDING BALANCE</b>	<b>\$ 591,198</b>	<b>\$ 570,846</b>	<b>\$ 520,082</b>

	<b>2021-2022 ADOPTED BUDGET</b>	<b>2022-2023 ADOPTED BUDGET</b>	<b>2022-2023 ACTUAL UNAUDITED</b>	<b>2023-2024 ADOPTED BUDGET</b>
<b><u>FUND 71 ASSOCIATED STUDENTS TRUST FUND</u></b>				
BEGINNING BALANCE	\$ 248,407	\$ 504,115	\$ 504,115	\$ 614,501
REVENUE	\$ 100,000	\$ 310,000	\$ 177,230	\$ 185,300
APPROPRIATIONS	\$ 75,000	\$ 85,000	\$ 66,844	\$ 49,866
<b>ENDING BALANCE</b>	<b>\$ 273,407</b>	<b>\$ 729,115</b>	<b>\$ 614,501</b>	<b>\$ 749,935</b>
<b><u>FUND 72 STUDENT REP FEE TRUST FUND</u></b>				
BEGINNING BALANCE	\$ 412,455	\$ 402,628	\$ 402,628	\$ 386,505
REVENUE	\$ 101,500	\$ 80,000	\$ 72,378	\$ 84,245
APPROPRIATIONS	\$ 55,000	\$ 80,000	\$ 88,501	\$ 64,357
<b>ENDING BALANCE</b>	<b>\$ 458,955</b>	<b>\$ 402,628</b>	<b>\$ 386,505</b>	<b>\$ 406,393</b>
<b><u>FUND 76 INVESTMENT TRUST FUNDS</u></b>				
BEGINNING BALANCE	\$ 22,225,350	\$ 22,052,836	\$ 22,052,836	\$ 30,701,981
REVENUE	\$ 4,000,000	\$ 1,000,000	\$ 8,709,979	\$ 1,400,000
APPROPRIATIONS	\$ 50,000	\$ 60,000	\$ 60,834	\$ 61,000
<b>ENDING BALANCE</b>	<b>\$ 26,175,350</b>	<b>\$ 22,992,836</b>	<b>\$ 30,701,981</b>	<b>\$ 32,040,981</b>
<b><u>FUND 79 TRUST AND AGENCY FUNDS</u></b>				
BEGINNING BALANCE	\$ 3,719,000	\$ 2,855,610	\$ 2,855,610	\$ 2,847,249
REVENUE	\$ 1,290,000	\$ 1,500,000	\$ 1,298,771	\$ 1,107,968
APPROPRIATIONS	\$ 1,005,000	\$ 2,000,000	\$ 1,307,132	\$ 1,234,142
<b>ENDING BALANCE</b>	<b>\$ 4,004,000</b>	<b>\$ 2,355,610</b>	<b>\$ 2,847,249</b>	<b>\$ 2,721,075</b>



# PASADENA AREA COMMUNITY COLLEGE DISTRICT

## 2022-2023 to 2023-2024 Comparison

### All Funds

### Budgeted Personnel Positions

Account Code	Account Description	2022-2023 TOTAL	2023-2024 TOTAL
1110	Teachers	318.95	357.44
1111	Instructional Monthly Other	5.4	3.88
1180	Teachers' Sabbaticals	9.41	6.52
1360	Long Term Substitutes	0	0
	Total Teaching	324.35	367.85
1220	Academic Managers	40	37.50
1230	Counselors/Librarians/Others	50.36	53.07
1270	Noninstructional – Reassigned Time	43.36	46.32
1280	Others Sabbaticals	.75	.75
	Total Other Academic	134.47	137.64
<b>TOTAL ACADEMIC</b>		<b>458.82</b>	<b>505.49</b>
2120	Classified Managers	36	33.50
2125	Classified Supervisors	23	22
	Total Classified Management	59	55.50
2127	Classified Confidential	16	13.50
2130	Classified Monthly	322.4	336.20
2140	Classified M&O Hourly	80	79
	Total Classified Non-Management	418.4	428.70
<b>TOTAL CLASSIFIED</b>		<b>477.4</b>	<b>484.20</b>
<b>TOTAL POSITIONS</b>		<b>936.22</b>	<b>989.69</b>