

2024-2025 ADOPTED BUDGET SUMMARY

Please note that this 2024-2025 Adopted Budget Summary and other budget-related materials discussed at the Board Meeting on September 11, 2024, 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 11, 2024

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
<u>BEGINNING BALANCE</u>	\$ 40,004,133	\$ 40,004,133	\$ 48,257,894	\$ 48,257,894	\$ 53,860,029
<u>INCOME</u>					
<u>FEDERAL</u>					
8110 Forest Reserve	\$ -	\$ 10,687	\$ -	\$ 10,858	\$ -
8120 Higher Education Act / Administrative Allowance*	\$ 316,222	\$ 283,838	\$ 467,103	\$ 283,772	\$ 474,351
8130 Higher Education / Workforce Investment Act	\$ -	\$ -	\$ -	\$ -	\$ -
8140 Temporary Assistance For Needy Family	\$ -	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid / Administrative Allowance**	\$ 95,000	\$ 100,263	\$ 98,000	\$ 128,986	\$ 110,000
8160 Veterans' Education	\$ -	\$ -	\$ -	\$ -	\$ -
8170 Vocational & Technical Education Act (VATEA)/Administrative Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
8199 Other Federal Revenue	\$ 715,477	\$ 71,135	\$ 74,386	\$ 80,963	\$ 605,010
TOTAL FEDERAL INCOME	\$ 1,126,699	\$ 465,923	\$ 639,489	\$ 504,579	\$ 1,189,361
<u>STATE</u>					
8611 State General Apportionment	\$ 82,329,695	\$ 104,868,991	\$ 90,076,282	\$ 108,499,996	\$ 97,144,261
8612 Other General Apportionment/Basic (One-Time Funds) ***	\$ -	\$ 622,984	\$ -	\$ 2,104,439	\$ -
8613 Enrollment Fee Waiver (2%)	\$ 300,000	\$ 295,876	\$ 300,000	\$ 186,129	\$ 175,000
8615 Other General Apportionment/CA College Promise	\$ -	\$ -	\$ -	\$ -	\$ -
8617 Part-Time Faculty Compensation	\$ 514,542	\$ 854,697	\$ 532,422	\$ 1,173,505	\$ 532,422
8622 Extended Opportunity Programs & Services (EOPS)	\$ -	\$ -	\$ -	\$ -	\$ -
8623 Disabled Students Programs & Services (DSPS)	\$ -	\$ -	\$ -	\$ -	\$ -
8626 Matriculation / Administrative Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
8629 Other Categorical Apportionment	\$ 34,397	\$ 43,292	\$ 507,995	\$ 107,766	\$ 77,911
8630 PROP 30 - Educational Protection Act (EPA)	\$ 34,368,518	\$ 11,830,201	\$ 36,316,399	\$ 20,048,567	\$ 25,182,598
8659 Other Categorical Program Allocations	\$ 12,278	\$ 7,529	\$ 59,017	\$ 16,987	\$ 184,891
8672 Homeowners Property Tax Relief	\$ 151,991	\$ 141,313	\$ 150,000	\$ 135,547	\$ 70,000
8679 Other Tax Relief	\$ 15,000	\$ 11,572	\$ 14,000	\$ 11,178	\$ -
8681 State Lottery Proceeds	\$ 2,483,870	\$ 5,424,669	\$ 3,011,747	\$ 5,286,086	\$ 3,978,912
8682 State Mandated	\$ 732,710	\$ 780,436	\$ 780,436	\$ 833,423	\$ 833,423
8693 FULL-TIME FACULTY HIRING	\$ 3,378,795	\$ 3,378,795	\$ 1,000,000	\$ 3,378,795	\$ 1,764,223
8695 CalSTRS on Behalf Contribution	\$ 8,000,000	\$ 5,771,255	\$ 8,000,000	\$ 6,111,388	\$ 8,000,000
8699 Miscellaneous State Revenue	\$ 230,000	\$ 297,900	\$ 833,311	\$ 176,787	\$ 141,779
TOTAL STATE INCOME	\$ 132,551,796	\$ 134,329,510	\$ 141,581,609	\$ 148,070,593	\$ 138,085,420

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

**Allowable cost allowance financial aid grants.

***Prior year corrections.

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
LOCAL					
8811 Tax Allocation / Secured Roll	\$ 31,750,000	\$ 32,213,184	\$ 36,000,000	\$ 34,031,753	\$ 38,111,789
8812 Tax Allocation / Supplemental Roll	\$ 898,251	\$ 1,067,654	\$ 1,098,000	\$ 859,082	\$ 750,000
8813 Tax Allocation / Unsecured Roll	\$ 1,057,513	\$ 1,005,006	\$ 1,057,513	\$ 1,126,844	\$ 1,206,232
8816 Prior Years Taxes	\$ 800,000	\$ 1,753,201	\$ 1,839,866	\$ 890,674	\$ 1,000,000
8817 Educational Revenue Augmentation	\$ 11,232,000	\$ 12,887,457	\$ 11,601,668	\$ 12,341,094	\$ 7,510,123
8818 Redevelopment Agency	\$ 1,976,845	\$ 2,261,311	\$ 1,000,000	\$ 2,272,741	\$ 1,000,000
8819 Redevelopment Agency Funds-Residual	\$ 150,000	\$ 162,357	\$ -	\$ 183,217	\$ -
8820 Gifts and Grants	\$ 1,561,618	\$ 1,013,245	\$ 1,162,618	\$ 2,947	\$ 1,538,316
8830 Contract Service / Contract Education	\$ -	\$ -	\$ -	\$ -	\$ -
8840 Sales & Commissions	\$ -	\$ -	\$ -	\$ -	\$ -
8851 Rentals / Civic Center	\$ -	\$ -	\$ -	\$ -	\$ -
8854 Rentals / Bookstore	\$ -	\$ -	\$ -	\$ -	\$ -
8859 Rentals / Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
8860 Interest/Investment Income	\$ 50,000	\$ 1,355,220	\$ 100,000	\$ 1,999,839	\$ 250,000
8861 Unrealized Gain Loss on Cash In	\$ -	\$ (1,681,760)	\$ -	\$ 969,157	\$ -
8871 Child Development Income	\$ -	\$ -	\$ -	\$ -	\$ -
8872 PCC Extension	\$ 761,429	\$ 495,894	\$ 401,429	\$ 400,293	\$ 400,000
88725 PCC Extension - Voc Reh	\$ -	\$ 568,605	\$ 500,000	\$ 441,819	\$ 500,000
8874 Enrollment Fees	\$ 9,270,583	\$ 8,879,624	\$ 10,094,000	\$ 10,108,799	\$ 11,990,252
8877 Course Materials Fees	\$ 15,000	\$ 24,529	\$ 7,500	\$ 35,728	\$ 35,000
8878 Student Insurance	\$ 800,000	\$ 648,244	\$ 800,000	\$ 787,013	\$ 800,000
8879 Student Records	\$ 65,000	\$ 89,469	\$ 65,000	\$ 82,067	\$ 65,000
8880 Non Resident Tuition	\$ 7,000,000	\$ 7,741,614	\$ 9,594,279	\$ 10,900,301	\$ 11,814,356
8885 Other Student Fees and Charges	\$ 46,000	\$ (343,304)	\$ 46,000	\$ (10,787)	\$ 46,000
8890 Other Local Income	\$ 301,000	\$ 342,822	\$ 244,000	\$ 471,578	\$ 378,000
8892 Short / Over	\$ -	\$ 21,562	\$ -	\$ -	\$ -
8893 Administrative Allowance / Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
8895 Other Local Revenue	\$ 544,500	\$ 803,542	\$ 326,100	\$ 433,770	\$ 307,500
TOTAL LOCAL INCOME	\$ 68,279,739	\$ 71,309,476	\$ 75,937,973	\$ 78,327,929	\$ 77,702,568
OTHER FINANCING SOURCES					
8911 Compensation for Loss of Gen Fixed	\$ -	\$ -	\$ -	\$ -	\$ -
8912 Sale of Equipment*	\$ -	\$ 6,353	\$ 1,000	\$ 4,003	\$ 1,000
8915 Recycle Proceeds / General Ledger	\$ -	\$ -	\$ -	\$ 70,691	\$ -
8980 Interfund Transfers-In (from Other Funds)	\$ 248,181	\$ 651,146	\$ -	\$ -	\$ -
8982 Intrafund Transfer-In from Within a	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 248,181	\$ 657,499	\$ 1,000	\$ 74,694	\$ 1,000
TOTAL INCOME	\$ 202,206,415	\$ 206,762,408	\$ 218,160,071	\$ 226,977,795	\$ 216,978,349
TOTAL RESOURCES	\$ 242,210,548	\$ 246,766,541	\$ 266,417,965	\$ 275,235,689	\$ 270,838,378

*Salvage.

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
<u>TOTAL GENERAL REVENUE SUMMARY</u>					
Property Tax Revenue	\$ 48,031,600	\$ 51,503,055	\$ 52,761,047	\$ 51,852,130	\$ 49,648,144
Student Enrollment fees	\$ 9,270,583	\$ 8,879,624	\$ 10,094,000	\$ 10,108,799	\$ 11,990,252
State General Apportionment (Includes Educational Protection Act funds)	\$ 116,698,213	\$ 116,699,192	\$ 126,392,681	\$ 128,548,563	\$ 122,326,859
TOTAL GENERAL REVENUE	\$ 174,000,396	\$ 177,081,871	\$ 189,247,728	\$ 190,509,492	\$ 183,965,255

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
<u>EXPENSES</u>					
<u>ACADEMIC SALARIES</u>					
1110 Teachers Monthly	\$ 36,458,237	\$ 36,393,397	\$ 43,079,611	\$ 40,787,739	\$ 41,238,411
1111 Teachers Monthly, Other (Full-Time Temporary)*	\$ 612,659	\$ 453,199	\$ 652,441	\$ 465,156	\$ 513,402
1180 Teachers Sabbatical	\$ 1,117,584	\$ 1,020,428	\$ 893,877	\$ 842,724	\$ 736,689
1189 Distributed Reserve**	\$ 609,469	\$ -	\$ 650,000	\$ -	\$ 3,151,228
1210 Nonteaching Overload	\$ -	\$ -	\$ -	\$ 8,386	\$ -
1220 Cert Management	\$ 6,206,533	\$ 5,826,677	\$ 6,398,205	\$ 6,098,579	\$ 6,487,674
1230 Cert Nonteaching***	\$ 3,385,118	\$ 3,190,688	\$ 3,597,177	\$ 3,169,608	\$ 3,576,362
1231 Noninstructional Other/Library: Shatford	\$ -	\$ -	\$ -	\$ -	\$ -
1240 Nonteaching Hourly	\$ 276,741	\$ 348,985	\$ 277,815	\$ 470,556	\$ 277,815
1270 Instructional - Reassigned Time****	\$ 4,358,120	\$ 4,955,325	\$ 5,077,732	\$ 5,087,220	\$ 5,360,761
1280 Non-Teaching Sabbatical	\$ 96,431	\$ 102,614	\$ 105,923	\$ 105,230	\$ 124,934
1310 Instruction Contract Overload	\$ 4,888,358	\$ 4,728,456	\$ 5,655,986	\$ 6,556,769	\$ 5,398,779
1320 Instruction Adjunct Hourly	\$ 26,842,513	\$ 24,679,594	\$ 23,000,000	\$ 27,546,021	\$ 26,000,000
1321 Instruction Hourly, Other	\$ 19,932	\$ 28,948	\$ 21,128	\$ 21,801	\$ 21,128
1330 Sub Instruction Hourly	\$ 479,491	\$ 482,942	\$ 412,138	\$ 595,720	\$ 422,037
1360 Instruction Long Term Sub	\$ -	\$ -	\$ -	\$ -	\$ -
1420 Nonteaching Stipends	\$ 991,050	\$ 716,220	\$ 793,901	\$ 802,902	\$ 818,100
TOTAL ACADEMIC	\$ 86,342,236	\$ 82,927,473	\$ 90,615,934	\$ 92,558,411	\$ 94,127,320

*Classroom and non-classroom assignments.

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

***Counselors and librarians.

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

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
<u>CLASSIFIED SALARIES</u>					
2115 Board of Trustees	\$ 33,600	\$ 33,600	\$ 33,600	\$ 32,800	\$ 33,600
2120 Management Monthly	\$ 4,707,038	\$ 4,547,335	\$ 4,847,186	\$ 4,635,940	\$ 5,213,032
2125 Supervision Monthly	\$ 2,823,400	\$ 2,668,782	\$ 2,849,997	\$ 2,830,968	\$ 3,039,348
2127 Confidential Monthly	\$ 1,557,295	\$ 1,395,278	\$ 1,473,348	\$ 1,515,744	\$ 1,566,245
2130 Classified Monthly	\$ 16,487,541	\$ 16,685,291	\$ 18,733,385	\$ 17,066,420	\$ 17,736,046
2140 Maintenance & Operations - Monthly	\$ 4,572,476	\$ 4,037,017	\$ 4,833,244	\$ 4,393,103	\$ 5,810,426
2145 Professional Growth Stipend	\$ -	\$ -	\$ -	\$ -	\$ -
2189 Distributed Reserve*****	\$ 717,910	\$ -	\$ 995,925	\$ -	\$ 2,006,673
2310 Hourly Classified	\$ -	\$ -	\$ -	\$ -	\$ -
2311 Student Workers	\$ 1,086,003	\$ 593,414	\$ 915,672	\$ 700,521	\$ 859,487
2312 Relief or Extra Help Hourly (College Assistants)*****	\$ 1,579,794	\$ 1,597,271	\$ 1,281,501	\$ 1,735,217	\$ 1,339,869
2314 Overtime / Classified Monthly Employee	\$ 227,954	\$ 496,432	\$ 229,060	\$ 514,071	\$ 229,254
2410 Hourly Instructional Aides	\$ 181,806	\$ 154,684	\$ 145,715	\$ 173,539	\$ 163,243
<u>TOTAL CLASSIFIED</u>	\$ 33,974,817	\$ 32,209,104	\$ 36,338,633	\$ 33,598,323	\$ 37,997,223
<u>TOTAL SALARIES</u>	\$ 120,317,053	\$ 115,136,577	\$ 126,954,567	\$ 126,156,734	\$ 132,124,543

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

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

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
<u>EMPLOYEE BENEFITS</u>					
3111 STRS Teachers	\$ 9,595,350	\$ 9,693,004	\$ 10,886,578	\$ 11,507,084	\$ 9,616,991
3120 STRS Classified	\$ 66,647	\$ 68,203	\$ 72,128	\$ 70,247	\$ 73,180
3130 STRS Other Certificated	\$ 2,562,429	\$ 2,195,747	\$ 2,670,725	\$ 2,316,244	\$ 2,763,101
3150 STRS on Behalf Payment	\$ 8,000,000	\$ 5,771,255	\$ 8,000,000	\$ 6,104,035	\$ 8,000,000
3189 Distributed Reserve*	\$ 1,149,492	\$ -	\$ 2,603,949	\$ -	\$ 739,012
3211 PERS Teachers	\$ 95,464	\$ 114,028	\$ 85,653	\$ 148,058	\$ 86,841
3212 PERS Instructional Aides	\$ -	\$ -	\$ -	\$ 3,910	\$ -
3220 PERS Classified	\$ 7,893,856	\$ 6,998,652	\$ 8,683,121	\$ 7,966,808	\$ 8,628,403
3230 PERS Other Certificated	\$ 490,881	\$ 521,890	\$ 614,819	\$ 555,469	\$ 598,446
3311 OASDI Teachers	\$ 23,330	\$ 37,848	\$ 19,903	\$ 38,092	\$ 19,903
3312 OASDI Class Instr. Aides	\$ -	\$ -	\$ -	\$ 912	\$ -
3320 OASDI Classified	\$ 2,004,851	\$ 1,808,230	\$ 2,081,314	\$ 1,852,807	\$ 2,219,417
3330 OASDI Other Cert	\$ 119,963	\$ 110,766	\$ 142,874	\$ 122,156	\$ 137,168
3351 Medicare Teachers	\$ 991,101	\$ 965,346	\$ 1,031,994	\$ 1,093,343	\$ 972,340
3352 Medicare Class Instr. Aides	\$ 2,640	\$ 2,241	\$ 2,117	\$ 2,516	\$ 2,374
3360 Medicare Classified	\$ 483,691	\$ 459,695	\$ 499,468	\$ 474,216	\$ 532,042
3370 Medicare Other Certificated	\$ 226,354	\$ 214,837	\$ 239,841	\$ 223,446	\$ 245,678
3411 HWB Teachers	\$ 7,035,869	\$ 7,003,599	\$ 8,675,838	\$ 8,209,456	\$ 8,441,872
3420 HWB Classified	\$ 7,457,894	\$ 6,903,609	\$ 8,291,985	\$ 7,464,751	\$ 8,465,999
3430 HWB Other Cert	\$ 2,119,236	\$ 2,089,878	\$ 2,305,829	\$ 2,217,797	\$ 2,436,858
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.

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
3511 SUI Teachers	\$ 341,632	\$ 304,973	\$ 35,648	\$ 23,321	\$ 33,583
3512 SUI Class Instr. Aides	\$ 4,161	\$ 750	\$ 3,328	\$ 87	\$ 3,349
3520 SUI Classified	\$ 171,321	\$ 151,335	\$ 26,086	\$ 16,141	\$ 23,961
3531 SUI Other Cert	\$ 75,993	\$ 69,338	\$ 8,393	\$ 5,940	\$ 8,597
3540 SUI Assessments	\$ 100,000	\$ 77,930	\$ 100,000	\$ 84,117	\$ 100,000
3611 WCI Teachers	\$ 1,367,009	\$ 1,359,018	\$ 1,423,396	\$ 1,537,507	\$ 1,341,116
3612 WCI Class Instr. Aides	\$ 7,139	\$ 3,091	\$ 6,416	\$ 3,471	\$ 7,142
3620 WCI Classified	\$ 441,431	\$ 659,456	\$ 715,515	\$ 680,243	\$ 766,660
3630 WCI Other Cert	\$ 310,280	\$ 304,578	\$ 328,888	\$ 315,286	\$ 336,863
3709 CILB-Holding Account	\$ -	\$ -	\$ -	\$ -	\$ -
3711 CILB (Teachers)	\$ 139,532	\$ 72,883	\$ 107,740	\$ 71,317	\$ 113,906
3720 CILB (Classified)	\$ 166,336	\$ 86,838	\$ 158,985	\$ 98,867	\$ 188,253
3730 CILB (Other Cert)	\$ 36,562	\$ 24,554	\$ 48,118	\$ 25,202	\$ 44,868
3811 APPLE** (Teachers)	\$ 379,902	\$ 316,687	\$ 315,443	\$ 357,992	\$ 325,704
3812 APPLE** (Instr. Aides)	\$ 8,723	\$ 5,686	\$ 7,369	\$ 5,770	\$ 8,725
3820 APPLE** (Classified)	\$ 66,473	\$ 53,384	\$ 54,553	\$ 56,823	\$ 58,049
3830 APPLE** (Other Cert)	\$ -	\$ 12,317	\$ -	\$ 15,611	\$ -
3911 Benefits (Other Academic Instruction)***	\$ -	\$ -	\$ -	\$ -	\$ -
3920 Benefits (Other Classified)***	\$ -	\$ -	\$ -	\$ -	\$ -
3930 Other Benefits (Other Cert)***	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 53,935,542	\$ 48,461,646	\$ 60,248,014	\$ 53,669,042	\$ 57,340,401
TOTAL COMPENSATION	\$ 174,252,595	\$ 163,598,223	\$ 187,202,581	\$ 179,825,776	\$ 189,464,944

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

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

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
<u>SUPPLIES AND MATERIALS</u>					
4110 Books	\$ 486	\$ -	\$ 386	\$ 1,390	\$ 386
4189 Distributed Reserve*	\$ 65,000	\$ -	\$ 26,000	\$ -	\$ 50,000
4301 Supplies	\$ 1,121,184	\$ 1,361,121	\$ 1,012,015	\$ 1,320,310	\$ 1,213,066
4302 Software	\$ 22,141	\$ 13,727	\$ 25,397	\$ 73,340	\$ 125,897
4303 Duplicating	\$ 3,616	\$ (75,753)	\$ (18,178)	\$ (58,410)	\$ (12,858)
4304 Printing	\$ 169,369	\$ 82,604	\$ 162,708	\$ 150,098	\$ 164,518
4310 Fuel (Gas & Diesel)	\$ 78,000	\$ 99,077	\$ 114,814	\$ 101,991	\$ 97,814
4400 Instructional Media Supplies	\$ 3,077	\$ 3,044	\$ 3,077	\$ -	\$ 3,077
<u>TOTAL SUPPLIES AND MATERIALS</u>	\$ 1,462,873	\$ 1,483,820	\$ 1,326,219	\$ 1,588,719	\$ 1,641,900
<u>SERVICES</u>					
5120 Consultants	\$ 1,063,853	\$ 993,792	\$ 866,959	\$ 771,342	\$ 1,297,552
5140 Lecturers/Performing Artists	\$ 601,088	\$ 728,609	\$ 593,638	\$ 609,391	\$ 560,088
5150 Other	\$ 3,000,000	\$ -	\$ 1,711,679	\$ -	\$ 1,000,000
5189 Distributed Reserve*	\$ 2,503,514	\$ -	\$ 3,867,268	\$ -	\$ 2,431,623
5210 Conference/Seminars/Workshops	\$ 836,249	\$ 455,903	\$ 405,014	\$ 629,229	\$ 377,628
5220 Mileage Expense	\$ 13,582	\$ 20,223	\$ 20,583	\$ 16,144	\$ 20,963
5250 Student Travel Expense	\$ 105,522	\$ 157,128	\$ 140,426	\$ 99,838	\$ 142,426
5310 Institutional Membership Fees	\$ 256,557	\$ 254,537	\$ 288,021	\$ 282,612	\$ 302,987
5410 Property & Liability Insurance	\$ -	\$ -	\$ -	\$ 900	\$ -
5430 Other Insurance/Extended Learning	\$ 1,004	\$ -	\$ 1,004	\$ -	\$ 1,004
5440 Insurance / Registration	\$ 800,000	\$ 652,430	\$ 800,000	\$ 773,128	\$ 800,000

*Unforeseen Needs, Fiscal Year 2023-2024 Encumbrance Roll, Best Project.

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
5510 Heating Oil & Gas	\$ 200,350	\$ 484,702	\$ 530,000	\$ 295,739	\$ 1,200,000
5513 Telephone	\$ 148,780	\$ 35,060	\$ 46,586	\$ 55,175	\$ 132,218
5514 Water	\$ 255,026	\$ 226,310	\$ 250,000	\$ 285,318	\$ 501,200
5515 Electricity	\$ 1,939,049	\$ 2,551,740	\$ 2,111,747	\$ 3,184,839	\$ 3,501,000
5516 Internet Services	\$ 13,100	\$ 11,990	\$ 14,551	\$ 14,129	\$ 176,000
5521 Waste Disposal	\$ 180,307	\$ 59,934	\$ 128,444	\$ 70,318	\$ 300,609
5525 General Housekeeping	\$ 15,788	\$ 18,357	\$ 15,788	\$ 20,533	\$ 20,269
5530 Toxic Waste Disposal	\$ 43,000	\$ 32,310	\$ 46,597	\$ 59,832	\$ 54,250
5630 Repair/Upkeep-Bldgs./Grounds	\$ 728,959	\$ 627,488	\$ 706,453	\$ 737,685	\$ 740,340
5640 Repair/Maintenance - Equipment	\$ 1,141,765	\$ 928,511	\$ 1,076,395	\$ 902,395	\$ 1,073,480
5660 Rental Expense	\$ 1,219,555	\$ 1,001,532	\$ 326,098	\$ 193,913	\$ 242,005
5690 Other	\$ 1,000	\$ -	\$ 1,000	\$ 1,432	\$ 1,000
5710 Board Elections	\$ -	\$ 146,412	\$ 265,000	\$ 364,027	\$ -
5720 Auditing Services	\$ 91,429	\$ 91,980	\$ 91,429	\$ 150,640	\$ 181,429
5730 Legal Expenses	\$ 573,420	\$ 258,273	\$ 573,420	\$ 449,348	\$ 573,420
5740 Legal Advertising	\$ 53,000	\$ 21,906	\$ 53,000	\$ 21,525	\$ 47,000
5810 Software License - Multi User	\$ 2,516,579	\$ 1,954,067	\$ 2,603,420	\$ 2,505,118	\$ 3,567,417
5820 Other Services	\$ 2,319,405	\$ 3,925,452	\$ 2,229,849	\$ 1,820,116	\$ 1,999,736
5825 Uncollectable Student Fees	\$ -	\$ 109,167	\$ -	\$ (270,873)	\$ 5,000
5830 Finance Charges	\$ 761,000	\$ 387,227	\$ 761,000	\$ 390,584	\$ 551,794
5840 Advertising	\$ 294,531	\$ 105,567	\$ 287,531	\$ 242,056	\$ 289,531
5851 Game Officials	\$ 39,123	\$ 61,295	\$ 58,000	\$ 61,117	\$ 77,500
5860 Professional Growth Reimbursement	\$ 5,000	\$ 1,044	\$ 5,000	\$ 5,261	\$ 5,000
5880 Postage	\$ 247,383	\$ 86,666	\$ 246,611	\$ 143,820	\$ 245,062
5890 LACOE ONLY ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -
5930 Reserve for Pending Claims	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SERVICES	\$ 21,968,918	\$ 16,389,612	\$ 21,122,511	\$ 14,886,631	\$ 22,419,531

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
<u>CAPITAL OUTLAY</u>					
6210 Construction and Modifications	\$ -	\$ 10,759	\$ 11,000	\$ -	\$ -
6213 Inspection	\$ 500	\$ 126	\$ -	\$ -	\$ -
6259 Building Construction Management	\$ -	\$ -	\$ -	\$ 10,000	\$ -
6410 New Equipment	\$ 275,667	\$ 200,840	\$ 210,692	\$ 115,057	\$ 189,660
6411 Computer Equipment	\$ 43,999	\$ 66,054	\$ 45,643	\$ 38,924	\$ 64,840
6412 Depreciable Equipment	\$ 193,608	\$ 310,015	\$ 201,443	\$ 89,101	\$ 191,364
6413 Computer Equipment >5,000	\$ -	\$ -	\$ 135	\$ -	\$ -
6430 Equipment Lease Purchase	\$ 110,000	\$ 26,374	\$ 172,000	\$ 63,978	\$ 108,000
6489 Distributed Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL CAPITAL OUTLAY</u>	\$ 623,774	\$ 614,168	\$ 640,913	\$ 317,060	\$ 553,864
<u>TOTAL EXPENSE</u>	\$ 198,308,160	\$ 182,085,823	\$ 210,292,224	\$ 196,618,186	\$ 214,080,239
<u>OTHER OUTGO</u>					
7310 Non Mandatory Transfers	\$ 3,836,000	\$ 16,422,824	\$ 7,850,000	\$ 24,757,474	\$ 2,894,000 *
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>	\$ 3,838,750	\$ 16,422,824	\$ 7,852,750	\$ 24,757,474	\$ 2,896,750
<u>FUND BALANCE</u>					
9760 Designated - General Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL FUND BALANCE</u>	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL APPROPRIATED</u>	\$ 202,146,910	\$ 198,508,647	\$ 218,144,974	\$ 221,375,660	\$ 216,976,989

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

	2022-2023 Adopted Budget	2022-2023 Actual Audited	2023-2024 Adopted Budget	2023-2024 Actual Unaudited	2024-2025 Adopted Budget
<u>GENERAL FUND SUMMARY</u>					
<u>AVAILABLE REVENUE</u>					
Beginning Balance	\$ 40,004,133	\$ 40,004,133	\$ 48,257,894	\$ 48,257,894	\$ 53,860,029
General Ledger Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Income	\$ 202,206,415	\$ 206,762,408	\$ 218,160,071	\$ 226,977,795	\$ 216,978,349
TOTAL RESOURCES	\$ 242,210,548	\$ 246,766,541	\$ 266,417,965	\$ 275,235,689	\$ 270,838,378
<u>APPROPRIATIONS</u>					
Total Expenses	\$ 198,308,160	\$ 182,085,823	\$ 210,292,224	\$ 196,618,186	\$ 214,080,239
Interfund Transfers/Other Outgo*	\$ 3,838,750	\$ 16,422,824	\$ 7,852,750	\$ 24,757,474	\$ 2,896,750
TOTAL OUTGO	\$ 202,146,910	\$ 198,508,647	\$ 218,144,974	\$ 221,375,660	\$ 216,976,989
Ending Balance	\$ 40,063,638	\$ 48,257,894	\$ 48,272,991	\$ 53,860,029	\$ 53,861,389
TOTAL APPROPRIATIONS	\$ 202,146,910	\$ 198,508,647	\$ 218,144,974	\$ 221,375,660	\$ 216,976,989
<u>ENDING BALANCE</u>					
As a percent of: Income	19.81%	23.34%	22.13%	23.73%	24.82%
Expenses**	19.82%	24.31%	22.13%	24.33%	24.82%
<u>COMPENSATION SUMMARY</u>					
Total Income	\$ 202,206,415	\$ 206,762,408	\$ 218,160,071	\$ 226,977,795	\$ 216,978,349
Total Expenses	\$ 198,308,160	\$ 182,085,823	\$ 210,292,224	\$ 196,618,186	\$ 214,080,239
Total Compensation	\$ 174,252,595	\$ 163,598,223	\$ 187,202,581	\$ 179,825,776	\$ 189,464,944
Compensation as Percent of Income	86.18%	79.12%	85.81%	79.23%	87.32%
Compensation as Percent of Expenses	87.87%	89.85%	89.02%	91.46%	88.50%

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

** Includes Total Other Outgo

	2023-24	2023-24	2024-25
	ADOPTED BUDGET	ACTUAL UNAUDITED	ADOPTED BUDGET
FUND 03 RESTRICTED GENERAL FUND			
BEGINNING BALANCE	480,117	480,117	9,171,792
REVENUE	187,870,077		157,334,255
APPROPRIATIONS	187,870,077		157,909,289
ENDING BALANCE	480,117	480,117	8,596,758
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	1,428,179	1,428,179	1,675,563
REVENUE	1,939,452		2,049,674
APPROPRIATIONS	1,939,452		2,049,674
ENDING BALANCE	1,428,179	1,428,179	1,675,563
FUND 41 CAPITAL OUTLAY FUND			
BEGINNING BALANCE	74,302,366	74,302,366	67,148,859
REVENUE	29,651,995		8,850,414
APPROPRIATIONS	84,277,505		72,776,541
ENDING BALANCE	19,676,856	74,302,366	3,222,732
FUND 42 BUILDING FUND			
BEGINNING BALANCE	0	0	88,259,152
REVENUE	130,000,000	0	3,500,555
APPROPRIATIONS	130,000,000	0	91,759,707
ENDING BALANCE	0	0	0

	2023-24	2023-24	2024-25
	ADOPTED	ACTUAL	ADOPTED
	BUDGET	UNAUDITED	BUDGET
FUND 43 SCHEDULED MAINTENANCE FUND			
BEGINNING BALANCE	1,616,594	1,616,594	2,250,971
REVENUE	14,476,979		12,006,695
APPROPRIATIONS	14,476,979		12,006,695
ENDING BALANCE	1,616,594	1,616,594	2,250,971
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	5,387,118	5,387,118	6,427,464
REVENUE	2,640,000		2,640,000
APPROPRIATIONS	2,640,000		2,700,000
ENDING BALANCE	5,387,118	5,387,118	6,367,464
FUND 62 PROPERTY & LIABILITY SELF-INSURANCE FUND			
BEGINNING BALANCE	2,361,466	2,361,466	2,391,858
REVENUE	1,500,000		0
APPROPRIATIONS	1,500,000		1,500,000
ENDING BALANCE	2,361,466	2,361,466	891,858

	2023-24	2023-24	2024-25
	ADOPTED	ACTUAL	ADOPTED
	BUDGET	UNAUDITED	BUDGET
FUND 63 DENTAL COVERAGE SELF-INSURANCE FUND			
BEGINNING BALANCE	2,983,479	2,983,479	3,203,371
REVENUE	1,300,000		1,300,000
APPROPRIATIONS	1,300,000		1,300,000
ENDING BALANCE	2,983,479	2,983,479	3,203,371
FUND 64 SUPPLEMENTAL HEALTH INSURANCE / OTHER POST-EMPLOYMENT BENEFITS SELF-INSURANCE FUND			
BEGINNING BALANCE	3,088,402	3,088,402	3,357,119
REVENUE	2,100,000		0
APPROPRIATIONS	2,100,000		2,100,000
ENDING BALANCE	3,088,402	3,088,402	1,257,119
FUND 69 OTHER INTERNAL SVC FUND - PERS/STRS			
BEGINNING BALANCE	2,004,321	2,004,321	2,784,394
REVENUE	0		0
APPROPRIATIONS	0		0
ENDING BALANCE	2,004,321	2,004,321	2,784,394
FUND 74 STUDENT FINANCIAL AID FUND			
BEGINNING BALANCE	520,081	520,081	1,424,611
REVENUE	51,111,791		56,004,324
APPROPRIATIONS	51,111,791		56,004,324
ENDING BALANCE	520,081	520,081	1,424,611

	2023-24 ADOPTED BUDGET	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
FUND 71 ASSOCIATED STUDENTS TRUST FUND			
BEGINNING BALANCE	614,501	614,501	711,622
REVENUE	185,300	161,939	185,825
APPROPRIATIONS	49,866	64,818	67,707
ENDING BALANCE	749,935	711,622	829,740
FUND 72 STUDENT REP FEE TRUST FUND			
BEGINNING BALANCE	386,505	386,505	416,684
REVENUE	84,245	105,193	115,712
APPROPRIATIONS	64,357	75,014	81,758
ENDING BALANCE	406,393	416,684	450,638
FUND 76 INVESTMENT TRUST FUNDS			
BEGINNING BALANCE	30,701,981	30,701,981	42,411,660
REVENUE	1,400,000	11,789,572	3,000,000
APPROPRIATIONS	61,000	79,893	80,000
ENDING BALANCE	32,040,981	42,411,660	45,331,660
FUND 79 TRUST AND AGENCY FUNDS			
BEGINNING BALANCE	2,847,249	2,847,249	2,921,843
REVENUE	1,107,968	1,402,233	1,643,041
APPROPRIATIONS	1,234,142	1,327,639	1,317,387
ENDING BALANCE	2,721,075	2,921,843	3,247,497

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2023-2024 to 2024-2025 Comparison

All Funds

Budgeted Personnel Positions

Account Code	Account Description	2023-2024 TOTAL	2024-2025 TOTAL
1110	Teachers	357.44	337.65
1111	Instructional Monthly Other	3.88	4.37
1180	Teachers' Sabbaticals	6.52	5.48
1360	Long Term Substitutes	0	0
	Total Teaching	367.85	347.50
1220	Academic Managers	37.50	39
1230	Counselors/Librarians/Others	53.07	51.77
1270	Noninstructional – Reassigned Time	46.32	50.01
1280	Others Sabbaticals	.75	1
	Total Other Academic	137.64	141.78
	TOTAL ACADEMIC	505.59	489.28
2120	Classified Managers	33.50	35
2125	Classified Supervisors	22	24
	Total Classified Management	55.50	59
2127	Classified Confidential	13.50	14
2130	Classified Monthly	336.20	344.79
2140	Classified M&O Hourly	79	81
	Total Classified Non-Management	428.70	439.79
	TOTAL CLASSIFIED	484.20	498.79
	TOTAL POSITIONS	989.69	988.07