

2019 - 2020
ADOPTED BUDGET- General Fund - Unrestricted

	2018 - 2019 Final Adjusted Budget	2018 - 2019 Actual	2019 - 2020 Adopted Budget
	Subject to Audit		
BEGINNING BALANCE	\$ 27,426,294	\$ 27,426,294	\$ 30,357,663
<u>INCOME</u>			
<u>FEDERAL</u>			
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
TOTAL FEDERAL INCOME	\$ 349,525	\$ 383,493	\$ 384,096
<u>STATE</u>			
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
TOTAL STATE INCOME	\$ 113,153,788	\$ 105,861,655	\$ 112,586,401
*Indirect cost allowance federal grants (Max. 8%).			
**Allowable cost allowance financial aid grants.			
***Prior year corrections.			
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	Subject to Audit		
<u>LOCAL</u>			
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

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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
TOTAL LOCAL INCOME	\$ 56,252,249	\$ 65,213,566	\$ 60,970,085
OTHER FINANCING SOURCES			
8912 Sale of Equipment*	\$ 3,000	\$ 5,281	\$ 3,000
8915 Recycle Proceeds / General Ledger	\$ -	\$ -	\$ -
8980 Interfund Transfers-In (from Other Funds)	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 3,000	\$ 5,281	\$ 3,000
TOTAL INCOME	\$ 169,758,562	\$ 171,463,996	\$ 173,943,582
TOTAL RESOURCES	\$ 197,184,856	\$ 198,890,290	\$ 204,301,245

*Salvage.

	2018 - 2019	2018 - 2019	2019 - 2020
	Final Adjusted	Actual	Adopted Budget
	Budget		
	Subject to Audit		
TOTAL GENERAL REVENUE SUMMARY			
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
TOTAL GENERAL REVENUE	\$ 141,896,124	\$ 144,525,913	\$ 149,207,314

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	2018 - 2019 Final Adjusted Budget	2018 - 2019 Actual Subject to Audit	2019 - 2020 Adopted Budget
<u>EXPENSES</u>			
<u>ACADEMIC SALARIES</u>			
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
<u>TOTAL ACADEMIC</u>	\$ 76,347,996	\$ 74,817,661	\$ 80,732,064
<u>CLASSIFIED SALARIES</u>			
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
<u>TOTAL CLASSIFIED</u>	\$ 26,496,732	\$ 25,532,411	\$ 28,720,373
<u>TOTAL SALARIES</u>	\$ 102,844,728	\$ 100,350,071	\$ 109,452,437

*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.)

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<u>EMPLOYEE BENEFITS</u>			
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
<u>TOTAL EMPLOYEE BENEFITS</u>	\$ 42,571,752	\$ 40,294,018	\$ 45,144,049
<u>TOTAL COMPENSATION</u>	\$ 145,416,480	\$ 140,644,089	\$ 154,596,486

*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.

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<u>SUPPLIES AND MATERIALS</u>			
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
<u>TOTAL SUPPLIES AND MATERIALS</u>	\$ 1,766,923	\$ 1,299,847	\$ 3,145,499
<u>SERVICES</u>			
5120 Consultants	\$ 753,238	\$ 461,616	\$ 600,133
5140 Lecturers/Performing Artists	\$ 220,658	\$ 173,826	\$ 233,578
5150 Other	\$ 302,958	\$ -	\$ 616,095
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	\$ 1,123,130
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	\$ -	\$ -	\$ -
<u>TOTAL SERVICES</u>	\$ 15,848,444	\$ 12,366,441	\$ 16,175,799

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

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<u>CAPITAL OUTLAY</u>			
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	\$ -	\$ -	\$ -
<u>TOTAL CAPITAL OUTLAY</u>	\$ 1,232,547	\$ 598,383	\$ 692,998
<u>TOTAL EXPENSE</u>	\$ 164,264,395	\$ 154,908,760	\$ 174,610,782
<u>OTHER OUTGO</u>			
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	\$ -	\$ -
<u>TOTAL OTHER OUTGO</u>	\$ 5,494,167	\$ 13,623,867	\$ 1,436,000
<u>FUND BALANCE</u>			
9760 Designated - General Reserve	\$ -	\$ -	\$ -
<u>TOTAL FUND BALANCE</u>	\$ -	\$ -	\$ -
<u>TOTAL APPROPRIATED</u>	\$ 169,758,562	\$ 168,532,627	\$ 176,046,782

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

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	Subject to Audit		
<u>GENERAL FUND SUMMARY</u>			
<u>AVAILABLE REVENUE</u>			
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
TOTAL RESOURCES	\$ 197,184,856	\$ 198,890,290	\$ 204,301,245
<u>APPROPRIATIONS</u>			
Total Expenses	\$ 164,264,395	\$ 154,908,760	\$ 174,610,782
Interfund Transfers/Other Outgo*	\$ 5,319,000	\$ 13,623,867	\$ 1,436,000
TOTAL OUTGO	\$ 169,583,395	\$ 168,532,627	\$ 176,046,782
Ending Balance	\$ 27,601,461	\$ 30,357,663	\$ 28,254,463
TOTAL APPROPRIATIONS	\$ 169,758,562	\$ 168,532,627	\$ 176,046,782
<u>ENDING BALANCE</u>			
As a percent of: Income	16.26%	17.70%	16.24%
Expenses	16.80%	19.60%	16.18%
<u>COMPENSATION SUMMARY</u>			
Total Income	\$ 169,758,562	\$ 171,463,996	\$ 173,943,582
Total Expenses	\$ 164,264,395	\$ 154,908,760	\$ 174,610,782
Total Compensation	\$ 145,416,480	\$ 140,644,089	\$ 154,596,486
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.