

**2018 - 2019
ADOPTED BUDGET
General Fund - Unrestricted**

	2017 - 2018 Final Adjusted Budget	2017 - 2018 Actual Subject to Audit	2018 - 2019 Adopted Budget
BEGINNING BALANCE	\$ 26,502,806	\$ 26,502,806	\$ 27,426,294
INCOME			
FEDERAL			
8110 Forest Reserve	\$ 4,088	\$ -	\$ 4,088
8120 Higher Education Act / Administrative Allowance*	\$ 179,506	\$ 165,153	\$ 195,122
8130 Higher Education / Workforce Investment Act	\$ -	\$ -	\$ -
8140 Temporary Assistance For Needy Family	\$ -	\$ 16,789	\$ -
8150 Student Financial Aid / Administrative Allowance**	\$ 74,200	\$ 93,964	\$ 95,000
8160 Veterans Education	\$ -	\$ -	\$ -
8170 Vocational & Technical Education Act (VATEA)/Administrative Allowance	\$ 1,980	\$ 1,980	\$ 1,970
8199 Other Federal Revenue	\$ 395,382	\$ 79,800	\$ 6,545
TOTAL FEDERAL INCOME	\$ 655,156	\$ 357,686	\$ 302,725
STATE			
8611 State General Apportionment	\$ 78,336,029	\$ 71,594,531	\$ 71,794,910
8612 Other General Apportionment/Basic (One-Time Funds) ***	\$ -	\$ (143,836)	\$ -
8613 Enrollment Fee Waiver (2%)	\$ 264,961	\$ 331,268	\$ 264,961
8615 Other General Apportionment/CA College Promise	\$ -	\$ -	\$ 1,156,932
8617 Part Time Faculty Compensation	\$ 484,602	\$ 553,719	\$ 1,410,059
8622 Extended Opportunity Programs & Services (EOPS)	\$ -	\$ -	\$ -
8623 Disabled Students Programs & Services (DSPS)	\$ -	\$ 1,319	\$ -
8626 Matriculation / Administrative Allowance	\$ -	\$ (0)	\$ -
8629 Other Categorical Apportionment	\$ 61,966	\$ 21,127	\$ 46,053
8630 PROP 30 - Educational Protection Act (EPA)	\$ 17,002,813	\$ 18,297,234	\$ 21,226,713
8659 Other Categorical Program Allocations	\$ 70,345	\$ 22,122	\$ 5,313
8672 Homeowners Property Tax Relief	\$ 100,000	\$ 157,048	\$ 158,000
8679 Other Tax Relief	\$ 15,000	\$ 14,052	\$ 15,000
8681 State Lottery Proceeds	\$ 3,681,828	\$ 4,175,348	\$ 3,892,931
8682 State Mandated	\$ 1,352,189	\$ 1,352,189	\$ 700,719
8695 CalSTRS on Behalf Contribution	\$ 5,000,000	\$ 3,736,949	\$ 4,000,000
8699 Miscellaneous State Revenue	\$ 211,578	\$ 113,021	\$ 119,577
TOTAL STATE INCOME	\$ 106,581,311	\$ 100,226,090	\$ 104,791,168

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

**Allowable cost allowance financial aid grants.

***Prior year corrections.

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LOCAL			
8811 Tax Allocation / Secured Roll	\$ 26,777,260	\$ 24,777,067	\$ 29,046,864
8812 Tax Allocation / Supplemental Roll	\$ 555,685	\$ 637,881	\$ 508,410
8813 Tax Allocation / Unsecured Roll	\$ 972,449	\$ 925,268	\$ 1,054,873
8816 Prior Years Taxes	\$ 694,606	\$ 725,977	\$ 847,854
8817 Educational Revenue Augmentation	\$ -	\$ 4,911,609	\$ 5,150,313
8818 Redevelopment Agency	\$ -	\$ 1,673,051	\$ 1,754,362
8819 Redevelopment Agency Funds-Residual	\$ -	\$ 126,494	\$ 132,642
8820 Gifts and Grants	\$ 415,593	\$ 625,921	\$ 193,190
8830 Contract Service / Contract Education	\$ -	\$ -	\$ -
8840 Sales & Commissions	\$ -	\$ -	\$ -
8851 Rentals / Civic Center	\$ 15,000	\$ 5,086	\$ 10,000
8854 Rentals / Bookstore	\$ 10,002	\$ 17,504	\$ -
8859 Rentals / Miscellaneous	\$ -	\$ -	\$ -
8860 Interest on Deposits	\$ 83,071	\$ 384,893	\$ 100,000
8871 Child Development Income	\$ -	\$ -	\$ -
8872 PCC Extension	\$ 359,081	\$ 512,358	\$ 479,853
8874 Enrollment Fees	\$ 9,025,744	\$ 10,794,100	\$ 10,290,000
8877 Course Materials Fees	\$ 111,000	\$ 112,160	\$ 111,000
8878 Student Insurance	\$ 1,145,646	\$ 1,233,030	\$ 1,223,000
8879 Student Records	\$ 50,000	\$ 57,750	\$ 50,000
8880 Non Resident Tuition	\$ 9,373,000	\$ 10,602,835	\$ 12,177,024
8885 Other Student Fees and Charges	\$ 26,000	\$ 38,275	\$ 26,000
8890 Other Local Income	\$ 295,907	\$ 515,757	\$ 330,550
8892 Short / Over	\$ -	\$ 9,882	\$ -
8893 Administrative Allowance / Employee Benefits	\$ 500	\$ 134	\$ 200
8895 Other Local Revenue	\$ 115,000	\$ 92,886	\$ 1,000,367
TOTAL LOCAL INCOME	\$ 50,025,544	\$ 58,779,918	\$ 64,486,502
OTHER FINANCING SOURCES			
8912 Sale of Equipment*	\$ 3,000	\$ -	\$ 3,000
8915 Recycle Proceeds / General Ledger	\$ -	\$ -	\$ -
8980 Interfund Transfers-In (from Other Funds)	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 3,000	\$ -	\$ 3,000
TOTAL INCOME	\$ 157,265,011	\$ 159,363,694	\$ 169,583,395
TOTAL RESOURCES	\$ 183,767,817	\$ 185,866,500	\$ 197,009,689

*Salvage.

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<u>TOTAL GENERAL REVENUE SUMMARY</u>			
Property Tax Revenue	\$ 29,000,000	\$ 33,777,348	\$ 31,458,001
Student Enrollment fees	\$ 9,025,744	\$ 10,794,100	\$ 10,290,000
State General Apportionment (Includes Educational Protection Act funds)	\$ 95,338,842	\$ 89,891,765	\$ 93,021,623
TOTAL GENERAL REVENUE	\$ 133,364,586	\$ 134,463,212	\$ 134,769,624

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Subject to Audit			
EXPENSES			
ACADEMIC SALARIES			
1110 Teachers Monthly	\$ 32,846,522	\$ 32,421,610	\$ 34,863,977
1111 Teachers Monthly, Other (Full-Time Temporary)*	\$ 463,905	\$ 477,222	\$ 389,683
1180 Teachers Sabbatical	\$ 573,792	\$ 500,627	\$ 837,383
1189 Distributed Reserve**	\$ 882,290	\$ -	\$ 736,438
1210 Nonteaching Overload	\$ 1,103	\$ 9,055	\$ 1,154
1220 Cert Management	\$ 4,050,202	\$ 4,402,576	\$ 4,527,572
1230 Cert Nonteaching***	\$ 2,351,069	\$ 2,486,241	\$ 2,915,375
1231 Noninstructional Other/Library: Shatford	\$ -	\$ -	\$ -
1240 Nonteaching Hourly	\$ 191,546	\$ 218,308	\$ 210,284
1270 Instructional - Reassigned Time****	\$ 2,027,936	\$ 2,927,470	\$ 2,913,424
1280 Non-Teaching Sabbatical	\$ 87,256	\$ 88,129	\$ -
1310 Instruction Contract Overload	\$ 3,195,657	\$ 3,953,866	\$ 3,841,442
1320 Instruction Adjunct Hourly	\$ 21,248,928	\$ 24,058,574	\$ 23,939,609
1321 Instruction Hourly, Other	\$ 30,047	\$ 37,930	\$ 30,047
1330 Sub Instruction Hourly	\$ 512,263	\$ 605,658	\$ 507,110
1360 Instruction Long Term Sub	\$ -	\$ -	\$ -
1420 Nonteaching Stipends	\$ 526,329	\$ 547,889	\$ 553,979
TOTAL ACADEMIC	\$ 68,988,845	\$ 72,735,155	\$ 76,267,477
CLASSIFIED SALARIES			
2115 Board of Trustees	\$ 33,600	\$ 31,799	\$ 34,447
2120 Management Monthly	\$ 2,522,833	\$ 2,703,490	\$ 3,032,631
2125 Supervision Monthly	\$ 2,439,263	\$ 2,105,000	\$ 2,359,129
2127 Confidential Monthly	\$ 1,037,941	\$ 1,355,326	\$ 1,048,304
2130 Classified Monthly	\$ 13,119,940	\$ 12,624,792	\$ 13,061,055
2140 Maintenance & Operations - Monthly	\$ 3,685,418	\$ 3,390,490	\$ 3,944,801
2145 Professional Growth Stipend	\$ -	\$ -	\$ -
2189 Distributed Reserve*****	\$ (20,997)	\$ -	\$ 625,000
2310 Hourly Classified	\$ -	\$ -	\$ -
2311 Student Workers	\$ 308,479	\$ 399,289	\$ 282,613
2312 Relief or Extra Help Hourly (College Assistants)*****	\$ 1,279,233	\$ 1,191,862	\$ 1,304,459
2314 Overtime / Classified Monthly Employee	\$ 321,974	\$ 336,532	\$ 342,739
2410 Hourly Instructional Aides	\$ 196,525	\$ 143,940	\$ 90,791
TOTAL CLASSIFIED	\$ 24,924,209	\$ 24,282,520	\$ 26,125,969
TOTAL SALARIES	\$ 93,913,054	\$ 97,017,675	\$ 102,393,446

*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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EMPLOYEE BENEFITS			
3111 STRS Teachers	\$ 7,369,034	\$ 7,380,523	\$ 8,799,979
3120 STRS Classified	\$ 22,748	\$ 32,368	\$ 27,106
3130 STRS Other Certificated	\$ 1,358,485	\$ 1,334,887	\$ 1,599,866
3150 STRS on Behalf Payment	\$ 5,001,998	\$ 3,736,949	\$ 4,000,000
3189 Distributed Reserve*	\$ 937,431	\$ -	\$ 1,011,079
3211 PERS Teachers	\$ 37,476	\$ 67,317	\$ 75,951
3212 PERS Instructional Aides	\$ 2,005	\$ 1,481	\$ -
3220 PERS Classified	\$ 3,829,521	\$ 3,372,728	\$ 4,290,725
3230 PERS Other Certificated	\$ 132,693	\$ 158,043	\$ 211,668
3311 OASDI Teachers	\$ 14,963	\$ 29,854	\$ 26,071
3312 OASDI Class Instr. Aides	\$ 851	\$ 591	\$ -
3320 OASDI Classified	\$ 1,538,018	\$ 1,370,552	\$ 1,636,270
3330 OASDI Other Cert	\$ 52,976	\$ 57,734	\$ 72,656
3351 Medicare Teachers	\$ 870,321	\$ 855,850	\$ 921,728
3352 Medicare Class Instr. Aides	\$ 2,461	\$ 2,070	\$ 1,321
3360 Medicare Classified	\$ 378,014	\$ 345,742	\$ 404,202
3370 Medicare Other Certificated	\$ 154,617	\$ 141,964	\$ 161,463
3411 HWB Teachers	\$ 6,552,989	\$ 6,749,752	\$ 6,845,056
3420 HWB Classified	\$ 6,595,401	\$ 6,110,989	\$ 6,874,772
3430 HWB Other Cert	\$ 1,495,679	\$ 1,454,930	\$ 1,529,194
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	\$ 30,258	\$ 30,745	\$ 31,851
3512 SUI Class Instr. Aides	\$ 93	\$ 72	\$ 52
3520 SUI Classified	\$ 14,239	\$ 11,968	\$ 16,957
3531 SUI Other Cert	\$ 6,217	\$ 5,290	\$ 8,533
3540 SUI Assessments	\$ 100,000	\$ 76,303	\$ 100,000
3611 WCI Teachers	\$ 1,200,322	\$ 1,241,136	\$ 1,271,307
3612 WCI Class Instr. Aides	\$ 3,378	\$ 2,905	\$ 1,817
3620 WCI Classified	\$ 544,022	\$ 503,519	\$ 595,862
3630 WCI Other Cert	\$ 206,533	\$ 212,335	\$ 221,544
3709 CILB-Holding Account	\$ -	\$ -	\$ -
3711 CILB (Teachers)	\$ 164,265	\$ 80,156	\$ 151,993
3720 CILB (Classified)	\$ 140,960	\$ 68,746	\$ 126,543
3730 CILB (Other Cert)	\$ 49,485	\$ 30,030	\$ 58,562
3811 APPLE** (Teachers)	\$ 329,161	\$ 343,962	\$ 340,843
3812 APPLE** (Instr. Aides)	\$ 6,231	\$ 4,923	\$ 3,410
3820 APPLE** (Classified)	\$ 53,674	\$ 39,973	\$ 50,669
3830 APPLE** (Other Cert)	\$ 2,200	\$ 6,662	\$ -
3911 Benefits (Other Academic Instruction)***	\$ 509,181	\$ 514,663	\$ 509,181
3920 Benefits (Other Classified)***	\$ 342,380	\$ 304,034	\$ 342,380
3930 Other Benefits (Other Cert)***	\$ 26,337	\$ 18,824	\$ 26,337
TOTAL EMPLOYEE BENEFITS	\$ 40,076,617	\$ 36,700,567	\$ 42,346,948
TOTAL COMPENSATION	\$ 133,989,671	\$ 133,718,242	\$ 144,740,394

*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>CAPITAL OUTLAY</u>			
6210 Construction and Modifications	\$ 60,000	\$ -	\$ 60,000
6213 Inspection	\$ 1,400	\$ 286	\$ 500
6310 Library Books	\$ -	\$ -	\$ -
6410 New Equipment	\$ 43,227	\$ 25,248	\$ 3,330
6411 Computer Equipment	\$ 267,983	\$ 264,677	\$ 3,600
6412 Depreciable Equipment	\$ 487,020	\$ 301,296	\$ 128,217
6413 Computer Equipment >\$5,000	\$ 95,568	\$ 95,349	\$ -
6430 Equipment Lease Purchase	\$ 150,000	\$ 139,639	\$ 150,000
6489 Distributed Reserve	\$ 187,075	\$ -	\$ -
<u>TOTAL CAPITAL OUTLAY</u>	\$ 1,292,273	\$ 826,496	\$ 345,647
<u>TOTAL EXPENSE</u>	\$ 152,868,809	\$ 147,527,077	\$ 164,647,395
 <u>OTHER OUTGO</u>			
7310 Non Mandatory Transfers	\$ 5,913,129	\$ 10,913,129	\$ 4,936,000 *
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	\$ 80,073	\$ -	\$ -
<u>TOTAL OTHER OUTGO</u>	\$ 5,996,202	\$ 10,913,129	\$ 4,936,000
 <u>FUND BALANCE</u>			
9760 Designated - General Reserve	\$ -		\$ -
<u>TOTAL FUND BALANCE</u>	\$ -	\$ -	\$ -
<u>TOTAL APPROPRIATED</u>	\$ 158,865,011	\$ 158,440,206	\$ 169,583,395

*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	\$ 26,502,806	\$ 26,502,806	\$ 27,426,294
General Ledger Adjustment	\$ -	\$ -	\$ -
Total Income	\$ 157,265,011	\$ 159,363,694	\$ 169,583,395
TOTAL RESOURCES	\$ 183,767,817	\$ 185,866,500	\$ 197,009,689
<u>APPROPRIATIONS</u>			
Total Expenses	\$ 152,868,809	\$ 147,527,077	\$ 164,647,395
Interfund Transfers/Other Outgo*	\$ 5,916,129	\$ 10,913,129	\$ 4,936,000
TOTAL OUTGO	\$ 158,784,938	\$ 158,440,206	\$ 169,583,395
Ending Balance	\$ 24,982,879	\$ 27,426,294	\$ 27,426,294
TOTAL APPROPRIATIONS	\$ 158,865,011	\$ 158,440,206	\$ 169,583,395
<u>ENDING BALANCE</u>			
As a percent of: Income	15.89%	17.21%	16.17%
Expenses	16.34%	18.59%	16.66%
<u>COMPENSATION SUMMARY</u>			
Total Income	\$ 157,265,011	\$ 159,363,694	\$ 169,583,395
Total Expenses	\$ 152,868,809	\$ 147,527,077	\$ 164,647,395
Total Compensation	\$ 133,989,671	\$ 133,718,242	\$ 144,740,394
Compensation as Percent of Income	85.20%	83.91%	85.35%
Compensation as Percent of Expenses	87.65%	90.64%	87.91%

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