

PASADENA AREA COMMUNITY COLLEGE DISTRICT 2016-2017 TENTATIVE BUDGET

**JOE SIMONESCHI
EXECUTIVE DIRECTOR
BUSINESS SERVICES**

**RECOMMENDED FOR ADOPTION
BY THE BOARD OF TRUSTEES ON JUNE 15, 2016**

06/15/2016

OVERVIEW

The purpose of this recommendation is to request approval of the Fiscal Year 2016/2017 Tentative Operating Budget for the Pasadena Area Community College District.

The State of California's 2016/2017 Budget will be approved by the legislature no later than the end of June 2016. The Governor has the ability to do line item vetos. Therefore, adjustments to this Tentative Budget, based on the approved 2016/2017 State Budget, will be reflected in the District's 2016/2017 Final Budget. The Board will receive this budget for consideration and approval at it's September 7, 2016 regular business meeting.

Approval of this annual Tentative Budget must be received by the Chancellor's Office no later than June 30th of each fiscal year, and allows the District to conduct business and pay it's operating obligations as of the start of the 2016/2017 Fiscal Year, July 1st.

2016/2017 01 GENERAL UNRESTRICTED FUNDS ESTIMATED FOR APPROPRIATION

(AS OF 04/30/16)

<u>Fiscal</u>	<u>Item</u>	<u>Amount</u>
2016/2017	Estimated Beginning Balance	\$ 14,000,000
	Total Fund Balance	14,000,000
2016/2017	State and Local Revenue	\$ 141,873,918
2016/2017	Federal (i.e. Student Financial Aid/Administrative Allowance)	199,389
2016/2017	State Lottery Funds	3,107,146
	Total 2016/2017 Base Revenue	\$ 145,180,453
TOTAL 2016/2017 01 General Unrestricted		
Funds Available (fund balance & revenue)		<u>\$ 159,180,453</u>

06/15/2016



01 GENERAL YEAR-OVER-YEAR UNRESTRICTED FUNDS ESTIMATED BUDGET INCREASE OF ONGOING FUNDS FOR FISCAL YEAR 2016/2017

(AS OF 04/30/16)

TOTAL APPROPRIATIONS

2014/2015 with Prop 30 (Adopted)	\$ 148,128,989
2015/2016 with Prop 30 (Adopted)	\$ 160,327,903 *
2016/2017 with Prop 30 (Estimated)	\$ 159,180,453 **
Overall Budget Decrease	\$ (1,147,450) **

*Includes \$12,494,500 in District's share of Statewide K-14 Mandate Funds (One-Time).

**In Fiscal Year 2016-2017 the Sales Tax component of Proposition 30 funds will end. The District will receive approximately \$1.8 million less in funding from this revenue source.

06/15/2016

2016/2017 ESTIMATED 01 FUND NEW REVENUE

Ongoing Revenues

Cost of Living Adjustment (COLA) 0.00% \$ 0

Access/Growth (2.36% Maximum in New Growth Formula) 2,727,889

Operating Costs (Increase in Base Apportionment) 1,350,000

Total Estimated Ongoing Revenues \$4,077,889

One-Time Funds

District's share of Statewide K-14 Mandate Funds (One-Time) \$1,899,000

Total Estimated One-Time Revenues \$1,899,000

Estimated New Fund 01 FISCAL YEAR 2016/2017 Revenue \$5,976,889

08/19/2016



ESTIMATED 01 FUND

ANTICIPATED INCREASE OF ONGOING EXPENSES

The District's 2016/2017 Health and Welfare Benefits costs have increased moderately compared to Fiscal Year 2015/2016. The highest rate increase was for our Anthem PPO, which covers the majority of our workforce. The initial rate increase was 12%, however that amount was negotiated down to 6%. Throughout Fiscal Year 2015/2016 the District's Benefits Committee has been reviewing a variety of potential Plan design changes that did reduce benefit costs. During Fiscal Year 2016/2017, the Faculty and Management Association agreed to contribute to their health benefit costs. The increase in benefits includes the 50 new faculty. Any additional modifications will be subject to negotiations with the labor units.

Continued on Next Slide

ESTIMATED 01 FUND

ANTICIPATED INCREASE OF ONGOING EXPENSES

Description	Increased Expense
50 New Faculty (Including Health, Employer Mandated Costs, etc.)	\$6,136,232
Administrative Positions (Deans, Vice Presidents, etc.)	0
Healthcare (Average of 6%)	789,977
CAISTRS (Employer Contribution from 10.73% to 12.58%)	1,357,744
CALPERS (Employer Contribution from 11.847% to 13.888%)	684,715
Salary Increases	1,287,835
Step and Column Salary Increases	895,000
Affordable Care Act Set-Aside	187,652
Unanticipated Expenditures Set-Aside	500,000
Transfer to Other District Funds (Property & Liability, Dental, Child Development)	61,016
Increase in Budget Lines to Support Student & District Needs	505,690
Estimated Total Increases in Expense	\$12,405,861

09/15/2015



ESTIMATED 01 FUND SHIFTING OF FUNDS

Description	Amount Shifted
Instruction Adjunct Hourly	\$1,900,000
Freeze and Defund Various Classified Positions	2,703,039
College Assistants*	70,000
Student Workers*	531,321
No Negotiated Increases for Managers (Step and Column Only)	105,000
Revert Services and Supplies Amounts to Adjusted Fiscal Year 2015/2016 Budget	2,152,446
Internal promotions (Deans) - Defund Previous Funded Position (Faculty)	83,000
Defer Payment of Other Post-Employment Benefits (OPEB)	1,750,000
General Reserves to Balance Fiscal Year 2016/2017 Budget	3,605,413
Estimated Total Amount Shifted	\$12,900,219

* The Decrease reflects the amounts from Fiscal Year 2015/2016 Adopted to the Fiscal Year 2016/2017 Tentative Budgets. The District receives \$500,000 a year from the Department of Education to employ Federal Work Study students.

06/15/2016



ESTIMATED ADDITIONAL NON-01 FUND ANTICIPATED REVENUES

Description	Estimated Increase in Restricted Funds
Workforce and Career Technical Education	\$4,464,000
Deferred Maintenance & Instructional Equipment	3,949,200
Basic Skills and Student Outcomes Transformation Program	540,000
Proposition 39 (Energy Efficiency Funding)	887,400
Total Increase in Restricted Funds	\$9,840,600

06/16/2016



ADOPTED BUDGET FISCAL YEAR 2016/2017

The District will bring to the Board, for approval, the final recommended Fiscal Year 2016/2017 Adopted Budget on Wednesday, September 7, 2016.

06/09/2016





PASADENA CITY COLLEGE

Pasadena Area Community College District

Pasadena, California

2016 – 2017 TENTATIVE BUDGET

June 2016

Pasadena Area Community College District
Pasadena, California

2016 – 2017 TENTATIVE BUDGET

June, 2016

PASADENA AREA COMMUNITY COLLEGE DISTRICT BOARD OF TRUSTEES

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(Area 5)
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Superintendent / President
Secretary to the Board

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2016 – 2017 TENTATIVE BUDGET

FUND 01: UNRESTRICTED GENERAL FUND

	2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED ADJUSTED BUDGET As of 4/30/16	2015-16 PROJECTED INCOME	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
BEGINNING BALANCE	19,350,379	12,447,459	12,447,459	0	14,000,000
INCOME					
FEDERAL					
8110 Forest Reserve	16,213	2,500	2,500	0	2,500
8120 Higher Education Act/Admin Allowance	140,006	196,597	152,091	44,506	111,486
8130 Workforce Investment Act	0	6,670	0	6,670	0
8150 Student Financial Aid/Admin Allowance	60,575	60,800	37,608	23,192	74,200
8160 Veterans' Education	0	0	0	0	0
8170 Vocational & Tech Ed Act	0	2,149	121,864	(119,715)	0
8199 Other Federal Revenue	4,267	13,865	5,386	8,479	11,203
TOTAL FEDERAL INCOME	221,061	282,581	319,449	(36,868)	199,389
STATE					
8611 State General Apportionment	58,714,790	65,679,950	67,726,633	(2,046,683)	74,041,261
8612 Other General Apportionment/Basic	0	12,494,500	0	12,494,500	0
8613 Enrollment Fee Waiver (2%)	166,889	127,000	287,650	(160,650)	150,000
8617 General Ledger P/T Faculty	484,748	400,000	427,860	(27,860)	315,000
8622 Extended Opportunity Programs	8,390	8,390	0	8,390	0
8623 Disabled Students Programs & Services	13,641	13,650	542	13,108	0
8626 Matriculation	54,545	54,600	0	54,600	0
8629 Other Categorical Apportionment	4,331	5,108	4,320	788	0
8630 Educational Protection Act	19,528,621	18,132,982	18,622,515	(489,533)	16,994,279
8659 Other Categorical Program Allocations	5,228	5,229	0	5,229	4,309
8672 Homeowners Property Tax Relief	161,165	152,899	136,006	16,893	96,000
8679 Other Tax Relief Solutions	14,813	0	14,450	(14,450)	8,670
8681 State Lottery Proceeds	2,997,466	2,870,620	3,109,000	(229,380)	3,107,146
8682 State Mandated	1,540,004	629,407	13,123,907	(12,494,500)	1,899,000
8699 Miscellaneous State Revenue	51,501	172,426	55,002	117,424	4,160,235
TOTAL STATE INCOME	83,746,132	100,746,761	103,498,885	(2,752,124)	100,775,900

~\$1,000,000 were (historically) retained in State Departmental Trust Funds and have been moved to a single Revenue

	2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED ADJUSTED BUDGET As of 4/30/16	2015-16 PROJECTED INCOME	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
LOCAL					
8811 Tax Allocation / Secured Roll	20,974,101	24,690,899	22,994,144	1,696,755	23,453,187
8812 Tax Allocation / Supplemental Roll	550,882	539,691	599,847	(60,156)	486,703
8813 Tax Allocation / Unsecured Roll	821,242	1,078,384	889,771	179,613	651,731
8816 Prior Years Taxes	482,203	674,515	499,873	174,742	608,379
8818 Redevelopment Agency	1,584,935	50,000	669,745	(619,745)	0
8819 Redevelopment Agency Funds-Resi	30,139	0	25,091	(25,091)	0
8820 Gifts and Grants	254,700	13,028	125,286	(112,258)	75,000
8830 Contract Service/Contract Ed	0	272,643	(1,341)	273,984	0
8840 Sales and Commissions	0	0	0	0	0
8851 Rentals / Civic Center	239,407	100,000	127,330	(27,330)	110,000
8854 Rentals / Bookstore	20,004	10,000	15,003	(5,003)	10,000
8859 Rentals / Miscellaneous	0	0	0	0	0
8860 Interest and Investment Income	77,320	36,000	36,017	(17)	30,000
8872 Extended Learning Center	347,275	377,764	429,191	(51,427)	304,764
8874 Enrollment Fees	9,406,931	9,500,000	8,940,192	559,808	8,700,000
8877 Course Materials Fees	112,895	90,000	106,084	(16,084)	95,000
8878 Student Insurance	1,037,676	1,100,000	1,060,000	40,000	1,100,000
8879 Student Records	49,618	65,000	58,326	6,674	45,000
8880 Non Resident Tuition	8,079,218	8,800,000	8,439,940	360,060	8,000,000
8885 Other Student Fees and Charges	39,222	33,000	41,000	(8,000)	22,000
8890 Other Local Income	475,785	234,500	352,483	(117,983)	220,400
8893 Other Local Revenue	1,063	0	700	(700)	0
8895 Other Local Revenue	196,358	325,039	249,322	75,717	90,000
8912 Sale of Equipment	7,074	5,000	2,837	2,163	3,000
8990 Incoming Transfers	0	0	0	0	0
TOTAL LOCAL INCOME	44,788,048	47,996,563	45,670,841	2,325,722	44,205,164
TOTAL INCOME	128,755,241	149,025,905	149,489,175	(463,270)	145,180,453
TOTAL AVAILABLE	148,105,620	161,473,364	161,936,634	(463,270)	159,180,453

2015-16-17 was estimated by the Department of the Budget and Finance Office of the County of San Diego.

	2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED ADJUSTED BUDGET As of 4/30/16	2015-16 PROJECTED EXPENSES	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
EXPENSES					
ACADEMIC SALARIES					
1110 Teachers Monthly	27,948,332	26,713,666	26,982,801	(249,135)	30,511,617
1111 Teachers Monthly Other	587,810	565,266	477,795	87,471	457,329
1180 Teachers Sabbatical	854,880	804,240	735,759	68,481	734,443
1189 Distributed Reserve	0	1,770,450	500,000	1,270,450	178,728
Subtotal	29,391,022	29,853,622	28,676,355	1,177,267	31,882,117
1210 Non Tchng Contract Overload	13,954	1,081	6,275	(5,194)	1,081
1220 Cert Management	4,556,507	4,430,533	4,179,996	250,537	4,791,703
1230 Cert Non Teaching	2,336,334	2,679,255	2,312,778	366,477	2,644,120
1231 Non-Instructional Oth/Lib.Shattor	73,098	71,066	0	71,066	0
1240 Non Tchng Hourly	436,551	216,587	225,000	(8,413)	111,849
1270 Non Tchng Reassigned Time	2,754,503	2,731,051	2,979,328	(248,277)	2,837,155
1280 Non Tchng Sabbatical	0	83,868	91,492	(7,624)	163,896
Subtotal	10,170,947	10,213,441	9,794,869	418,572	10,549,804
1310 Instructional Contract Overload	3,872,166	2,907,696	4,400,000	(1,492,314)	3,116,321
1320 Instructional Adjunct	22,646,758	18,740,519	21,500,000	(2,759,481)	18,436,377
1321 Instructional Hourly Other	21,717	20,535	35,000	(14,465)	30,047
1330 Sub Instructional Hourly	523,281	335,514	563,000	(227,486)	508,763
1360 Instructional Long Term Sub	419,913	642,317	300,000	342,317	301,385
1389 District Reserve Cert Inst - Hrly	0	0	0	0	0
Subtotal	27,483,835	22,646,571	26,798,000	(4,151,429)	22,392,893
1420 Non Tchng Stipends	574,956	273,200	700,000	(426,800)	525,234
Subtotal	574,956	273,200	700,000	(426,800)	525,234
TOTAL ACADEMIC	67,620,760	62,986,834	65,969,224	(2,982,390)	65,350,048

	2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED ADJUSTED BUDGET As of 4/30/16	2015-16 PROJECTED EXPENSES	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
CLASSIFIED SALARIES					
2115 Board of Trustees	33,600	33,600	33,600	0	33,600
2120 Management Monthly	2,569,294	2,852,823	2,606,929	245,894	2,872,957
2125 Supervision Monthly	1,826,450	2,315,518	2,105,396	210,122	2,513,579
2127 Confidential Monthly	676,502	895,641	1,093,677	(198,036)	1,059,565
2130 Classified Monthly	11,992,597	13,822,855	13,414,188	408,667	13,078,685
2140 M&O Monthly	3,158,009	3,871,259	3,525,125	346,134	3,676,859
2145 Professional Growth Stipend	0	0	0	0	0
2189 Distributed Reserve	0	416,700	0	416,700	903,640
Subtotal	20,256,452	24,208,396	22,778,915	1,429,481	24,138,685
2310 Hourly Classified	17,460	0	0	0	0
2311 Student Workers	708,403	850,445	550,000	300,445	255,539
2312 Overtime / Relief (College Assts.)	2,901,470	1,772,034	2,105,790	(333,756)	1,014,634
2314 Overtime / Classified Monthly	411,788	51,225	300,000	(248,775)	240,129
Subtotal	4,039,121	2,673,704	2,955,790	(282,086)	1,510,302
2410 Hourly Instructional Aides	86,822	74,268	65,000	9,268	72,268
Subtotal	86,822	74,268	65,000	9,268	72,268
TOTAL CLASSIFIED	24,382,395	26,956,368	25,799,705	1,156,663	25,721,255
TOTAL SALARIES	92,003,155	89,943,202	91,768,929	(1,825,727)	91,071,303

	2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED ADJUSTED BUDGET As of 4/30/16	2015-16 PROJECTED EXPENSES	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
EMPLOYEE BENEFITS					
3111 STRS Teachers	4,058,970	4,437,019	4,679,878	(242,859)	5,822,404
3120 STRS Classified	18,257	201	16,812	(16,611)	19,634
3130 STRS Other Certificated	793,864	1,168,748	911,874	256,874	1,221,832
3189 Distributed Reserve	0	362,220	0	362,220	4,272,383
Subtotal	4,870,091	5,968,188	5,608,564	359,624	11,336,253
3211 PERS Teachers	62,546	7,293	36,303	(29,010)	32,704
3212 PERS Instructional Aides	0	0	214	(214)	0
3220 PERS Classified	2,341,307	2,862,796	2,657,039	205,757	3,254,102
3230 PERS Other Certificated	206,872	27,929	153,267	(125,338)	168,970
Subtotal	2,610,725	2,898,018	2,846,823	51,195	3,455,776
3311 OASDI Teachers	36,475	6,551	22,826	(16,275)	14,600
3312 OASDI Class Instr Aides	0	0	134	(134)	0
3320 OASDI Classified	1,277,481	1,499,652	1,445,820	53,832	1,455,505
3330 OASDI Other Cert	69,441	14,579	76,180	(61,601)	84,156
3351 Medicare Teachers	755,100	700,640	766,893	(66,253)	784,461
3352 Medicare Class Instr Aides	1,245	200	1,051	(851)	1,051
3360 Medicare Classified	349,081	412,073	383,547	28,526	357,192
3370 Medicare Other Certificated	149,892	158,895	138,069	20,826	158,561
Subtotal	2,638,715	2,792,590	2,834,520	(41,930)	2,855,526
3411 HWB Teachers	5,777,771	6,761,131	6,065,338	695,793	8,167,477
3420 HWB Classified	6,636,041	7,905,416	6,552,615	1,352,801	8,264,885
3430 HWB Other Cert	1,534,943	1,918,948	1,512,675	406,273	1,968,740
3461 HWB - AB 528	(656,337)	0	3,008	(3,008)	2,000
3490 HWB Retiree Benefits: Current	1,050,000	1,750,000	1,750,000	0	0
3491 HWB Retiree Benefits: Funding	0	0	0	0	0
Subtotal	14,342,418	18,335,495	15,883,636	2,451,859	18,403,102

2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED	2015-16 PROJECTED EXPENSES	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
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an 18-cm tall seedling (mean \pm SD) of *Pinus taeda* L. (Pinus taeda L.) was planted in a 100-cm² plot. The plot was divided into four quadrants, each containing a different treatment. The treatments were: (1) control (no fertilization), (2) N (100 kg N/ha), (3) P (100 kg P/ha), and (4) N+P (100 kg N/ha + 100 kg P/ha). The plots were established in a randomized block design with three replicates. The experiment was conducted in a field in the city of Curitiba, Brazil, in the state of Paraná. The climate is subtropical, with a mean annual temperature of 18°C and a mean annual precipitation of 1,500 mm. The soil is a Red Oxisol, with a pH of 4.5 and a clay content of 45%. The experiment was conducted from 1998 to 2002. The data were analyzed using a two-way ANOVA (treatment and year) with the Tukey test for multiple comparisons. The results showed that the N+P treatment resulted in the highest growth rates and biomass accumulation, followed by the N and P treatments, and the control treatment resulted in the lowest growth rates and biomass accumulation. The results also showed that the growth rates and biomass accumulation were significantly higher in the year 2002 than in the year 1998. The results suggest that the N+P treatment is the most effective for promoting the growth and biomass accumulation of *Pinus taeda* L. in a subtropical climate.

	2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED ADJUSTED BUDGET As of 4/30/16	2015-16 PROJECTED EXPENSES	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
SUPPLIES					
4110 Books	1,592	12,759	1,921	10,838	6,759
4189 Distributed Reserves	0	50,000	0	50,000	35,000
Subtotal	1,592	62,759	1,921	60,838	41,759
4301 Supplies	822,107	1,096,314	1,088,923	7,391	1,044,190
4302 Software	4,582	95,071	36,206	58,865	96,671
4303 Duplicating	(128,457)	(24,663)	(80,748)	56,085	118,288
4304 Printing	57,052	167,685	128,530	39,155	168,818
4310 Fuel (Gasoline & Diesel)	77,720	71,597	68,064	3,533	71,597
4400 Instructional Media Supplies	833,004	1,406,004	1,240,975	165,029	1,499,564
	5,320	6,476	5,901	575	11,476
Subtotal	5,320	6,476	5,901	575	11,476
TOTAL SUPPLIES	839,916	1,475,239	1,248,797	226,442	1,552,799
SERVICES					
5120 Consultants	836,217	1,110,336	1,377,621	(267,285)	892,090
5140 Lecturers/Performing Artists	199,482	266,628	151,266	115,362	287,128
5150 Other	103,379	29,084	3,808	25,276	529,084
5189 Distributed Reserve	0	5,000	0	5,000	198,591
Subtotal	1,139,078	1,411,048	1,532,695	(121,647)	1,906,893
5210 Conferences/Seminars/Work	535,457	547,784	381,499	166,285	533,905
5220 Mileage Expense	9,318	6,686	4,721	1,978	6,986
5250 Student Travel Expense	124,808	86,234	98,845	(12,611)	91,161
Subtotal	669,583	640,704	485,065	155,639	632,052
5310 Institutional Membership Fee	119,236	149,550	139,792	9,758	152,281
Subtotal	119,236	149,550	139,792	9,758	152,281
5410 Fire and Casualty Insurance	900,180	0	0	900,180	0
5420 Student Insurance	0	112,525	0	112,525	112,525
5430 Other Insurance / Ext Lrng	(1,139)	7,293	0	7,293	2,004
5440 Insurance/Registration	1,062,444	1,238,400	534,060	704,340	1,238,400
Subtotal	1,961,485	1,358,218	534,060	824,158	1,352,929

SERVICES CONTINUED

	2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED BUDGET As of 4/30/16	2015-16 PROJECTED EXPENSES	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
5510 Heating Oil & Gas	217,170	495,350	493,094	2,256	495,350
5513 Telephone	138,482	119,355	101,481	17,874	221,955
5514 Water	248,606	242,363	239,189	3,174	305,226
5515 Electricity	2,427,598	2,107,667	2,081,942	25,725	2,386,962
5521 Waste Disposal	83,658	78,802	110,354	(31,552)	78,802
5525 General Housekeeping	11,392	10,359	8,791	1,568	11,618
5530 Toxic Waste Disposal	34,580	28,500	45,500	(17,000)	28,500
Subtotal	3,161,486	3,082,396	3,080,351	2,045	3,528,411
5630 Repair/Upkeep - Bldgs/Grds	186,121	223,236	231,377	(8,141)	232,100
5640 Repair/Maintenance of Equip	706,489	876,340	912,462	(36,122)	866,499
5660 Rental Expense	760,733	808,823	783,005	25,818	946,360
5690 Other	0	20,895	4,006	16,887	26,786
Subtotal	1,653,343	1,929,294	1,930,852	(1,558)	2,071,725
5710 Board Elections	0	421,557	421,557	0	400,000
5720 Auditing Services	110,845	118,571	110,556	8,015	118,571
5730 Legal Expenses	225,821	246,604	180,049	66,555	268,753
5740 Legal Advertising	10,232	8,899	8,402	497	25,400
Subtotal	346,898	795,631	720,564	75,067	812,724
5810 Software License - Multi User	1,489,277	1,515,165	1,415,194	99,971	1,516,478
5820 Other Services	1,363,554	1,798,270	2,472,144	(673,874)	1,878,384
5830 Finance Charges (Merchant CC Charges)	305,174	332,078	275,043	57,035	502,078
5840 Advertising	64,282	78,838	54,393	24,445	85,738
5851 Game Officials	24,741	17,023	28,490	(11,467)	17,023
5860 Prof Growth Reimbursement	3,783	3,000	3,075	(75)	0
5880 Postage	152,965	259,992	199,791	60,201	261,192
Subtotal	3,403,776	4,004,366	4,448,130	(443,764)	4,260,893
TOTAL SERVICES	12,454,885	13,371,207	12,871,509	499,698	14,717,908

This table shows the actual 2014-15 expenditures, the approved 2015-16 budget, the projected 2015-16 expenditures, and the tentative 2016-17 budget. The difference column shows the difference between the actual 2014-15 expenditures and the approved 2015-16 budget. The difference column also shows the difference between the projected 2015-16 expenditures and the tentative 2016-17 budget.

	2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED BUDGET As of 4/30/16	2015-16 PROJECTED EXPENSES	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
CAPITAL OUTLAY					
6210 Construction and Modification	21,369	60,000	0	60,000	60,000
6213 Inspection	0	1,000	500	500	0
Subtotal	21,369	61,000	500	60,500	60,000
6410 New Equipment	79,773	33,637	27,000	6,637	0
6411 Computer Equipment	68,918	57,097	31,763	25,334	7,000
6412 New Equipment \$5+	30,565	38,696	35,685	3,011	7,000
6430 Equipment Lease Purchase	153,038	150,000	150,000	0	150,000
6489 Distributed Reserve	0	0	0	0	0
Subtotal	332,294	279,430	244,448	34,982	164,000
TOTAL CAPITAL OUTLAY	353,663	340,430	244,948	95,482	224,000
TOTAL EXPENSES	134,355,350	140,077,866	138,265,734	1,812,132	147,238,849
OTHER OUTGO					
7310 Non Mandatory Transfers	627,273	5,902,251	5,902,251	0	1,524,017
7500 Student Financial Aid	0	5,000	596	4,404	5,000
7501 Stud Fin Aid-Ref Title V Fund	0	5,000	311	4,689	5,000
7620 Other Payments for Students	3,000	3,000	1,250	1,750	3,000
7689 Distributed Reserve	0	10,000	0	10,000	10,000
7900 Contingencies	0	3,048,350	3,048,350	0	1,500,000
7XXX PERS/STRS Set Aside for New Fund	0	0	0	0	*1,394,587
TOTAL OTHER OUTGO	630,273	8,973,601	8,952,758	20,843	4,441,604
FUND BALANCE					
9760 General Reserves	12,050,000	12,050,000	12,050,000	0	7,500,000
TOTAL FUND BALANCE	12,050,000	12,050,000	12,050,000	0	7,500,000
TOTAL APPROPRIATED	147,035,623	161,101,467	159,268,492	1,832,975	159,180,453

The District will provide the correct 2016-17 actuals, based on the 2016-17 actuals as reported by the Board of Trustees.

GENERAL FUND SUMMARY

	2014-15 ACTUAL BUDGET	2015-16 BOARD APPROVED ADJUSTED BUDGET As of 4/30/16	2015-16 PROJECTED EXPENSES	2015-16 DIFFERENCE	2016-17 TENTATIVE BUDGET
AVAILABLE REVENUE					
BEGINNING BALANCE	19,350,379	12,447,459	12,447,459	0	14,000,000
LESS CARRY-FORWARD EXPENSES	0	0	0	0	0
NET BEGINNING BALANCE	19,350,379	12,447,459	12,447,459	0	14,000,000
TOTAL INCOME	128,755,241	149,025,905	149,489,175	(463,270)	145,180,453
TOTAL AVAILABLE	148,105,620	161,473,364	161,936,634	(463,270)	159,180,453
APPROPRIATIONS					
TOTAL EXPENSES	134,355,350	140,077,866	138,265,734	1,812,132	147,238,849
INTERFUND TRANSFERS / OTHER OUTGO	630,273	8,973,604	8,952,758	20,846	4,441,604
TOTAL OUTGO	134,985,623	149,051,470	147,218,492	1,832,978	151,680,453
RESERVES / ENDING BALANCE	13,119,997	12,421,894	14,718,142	(2,296,248)	7,500,000
TOTAL APPROPRIATIONS	147,035,623	161,101,467	159,268,492	1,832,975	159,180,453

PASADENA AREA COMMUNITY COLLEGE DISTRICT

**2016 – 2017 TENTATIVE BUDGET
OTHER FUNDS**

	2015-16: ADOPTED BUDGET	2016-17 TENTATIVE BUDGET
FUND 42 BUILDING FUND		
BEGINNING BALANCE	11,500,000	8,500,000
REVENUE	23,016	0
APPROPRIATIONS	11,523,016	5,749,837
ENDING BALANCE	0	2,750,163
FUND 43 SCHEDULED MAINTENANCE FUND		
BEGINNING BALANCE	2,993,041	3,036,743
REVENUE	1,994,827	1,996,900
APPROPRIATIONS	4,987,868	5,033,643
ENDING BALANCE	0	0
FUND 59 IDENTITY SERVICES FUND		
BEGINNING BALANCE	0	50,000
REVENUE	58,000	58,000
APPROPRIATIONS	58,000	58,000
ENDING BALANCE	0	50,000
FUND 61 WORKERS' COMPENSATION SELF-INSURANCE FUND		
BEGINNING BALANCE	-2,200,000	250,000
REVENUE	0	1,400,000
APPROPRIATIONS	1,300,000	1,500,000
ENDING BALANCE	-3,500,000	150,000

*The negative ending balance on the Fund 61 (2015-2016) is a carry-over from the 2014-2015 fiscal year and is not a liability. The negative ending balance on the Fund 61 (2016-2017) is a liability.

	2015-16*	2016-17
	ADOPTED	TENTATIVE
	BUDGET	BUDGET

**FUND 62 PROPERTY & LIABILITY
SELF-INSURANCE FUND**

BEGINNING BALANCE	243,363	150,000
REVENUE	0	1,411,016
APPROPRIATIONS	1,278,363	1,411,016
ENDING BALANCE	-1,035,000	150,000

**FUND 63 DENTAL COVERAGE
SELF-INSURANCE FUND**

BEGINNING BALANCE	1,900,000	1,900,000
REVENUE	0	1,100,000
APPROPRIATIONS	2,030,000	1,250,000
ENDING BALANCE	-130,000	1,750,000

FUND 64 SUPPLEMENTAL HEALTH INSURANCE / OTHER POST-EMPLOYMENT BENEFITS SELF-INSURANCE FUND

BEGINNING BALANCE	16,700,000	14,500,000
REVENUE	0	0
APPROPRIATIONS	16,700,000	2,000,000
ENDING BALANCE	0	12,500,000

FUND 74 STUDENT FINANCIAL AID FUND

BEGINNING BALANCE	624,225	0
REVENUE	34,371,736	40,050,000
APPROPRIATIONS	34,996,961	40,050,000
ENDING BALANCE	0	0

*This program's entire budget is the Fund 74 and 2015-16 and 2016-17 budget information for the Student Financial Aid Fund is based on the 2015-16 and 2016-17 budget information.