

# PALO VERDE COLLEGE ADOPTED BUDGET

Fiscal Year 2022-2023



*September 13, 2022*

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# Governing Board and Administration

## *Governing Board*

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Stephanie M. Slagan, MPA, Assistant Superintendent/VP of Administrative Services

Cecilia Garcia, Assistant Superintendent/VP of Human Resources

Biju Raman, Dean of Instruction and Student Services

Jaclyn Randall, Dean of Needles Center

Benjamin Marcus, Ph.D., Dean of Research, Planning, and Institutional Effectiveness

Theresa Becker, Ph.D., Associate Dean of Nursing and Allied Health

Maria Kehl, Associate Dean of Instruction and Student Services

Irma Gonzalez, Associate Dean of Counseling

Ryan Copple, Athletics Director

Maria Rivera, EOPS/CARE Director

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*PVC Graduation Ceremony  
June 4, 2022*

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# Superintendent/President's Message

*On June 30, 2022, the Governor signed the 2022-23 budget bill into law. The adopted budget is unequivocally good news for our college. One of the headlines of the budget is a significant cost-of-living adjustment (COLA) of 6.56%. COLAs are particularly noteworthy in that they represent an increase to ongoing resources, not the one-time funds we have become used to for the past several years.*

*The budget also includes one-time funds for key Guided Pathways programs, as well as one-time funds for specific instructional and student services programs. The largest new one-time funding sources, however, are discretionary block grants to address pandemic-related issues and an acute focus on student recruitment and retention.*

*Although Palo Verde College was recognized by The Press Enterprise in May 2022 as having “the best enrollment performance of all colleges in the State of California between 2018 and 2021,” which allowed us to maintain our fully funded FTES capacity during this period, we must be mindful of the changing landscape for higher education in general, and for Palo Verde College in particular.*

*Accordingly, one of our major initiatives beginning this year will be to reimagine our strategic enrollment management plan and design a system that diversifies our portfolio of students and provides a “value proposition” that is compelling to a new generation of students. As mentioned at a recent Guided Pathways conference, “our greatest challenge is opportunity” (Dr. Michael Baston, President of Cuyahoga Community College, Cleveland, OH). Our potential students have multiple opportunities to excel in life without what we have to offer. Our challenge is to find out what our potential students value and create programs that are of value to them in reaching those goals. The age-old traditional rationale is no longer persuasive to them.*

*Palo Verde College has a long tradition of responsible budget stewardship, led by our Board of Trustees' commitment to conscientious leadership and bolstered by strong and transparent relationships with our labor partners. Together, we have a shared interest in leveraging all available funding to serving as many students as possible as well as possible, while at the same time ensuring that our budget is built on a sustainable and secure foundation.*

*I am incredibly proud of the resiliency and creativity of our students, faculty, and staff over the past year. Together, we have weathered extraordinary times and are prepared to meet whatever challenges the future may bring.*

*Donald G. Wallace, Ph.D.*

*Superintendent/President*

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# General Fund - Unrestricted

## *Summary of Ending Balances*

Summary of Operations	Actual 19/20	Actual 20/21	Actual 21/22	Adopted 22/23
<b>Beginning Balance</b>	6,901,311	6,088,541	9,053,592	9,135,941
Adjustments	0	0	0	0
<b>Adjusted Beginning Balance</b>	<b>6,901,311</b>	<b>6,088,541</b>	<b>9,053,592</b>	<b>9,135,941</b>
Revenue	20,667,905	22,861,301	22,414,868	27,228,102
Expenses	21,480,676	19,896,250	22,332,519	26,194,357
<b>Ending Balance</b>	<b>6,088,541</b>	<b>9,053,592</b>	<b>9,135,941</b>	<b>10,169,686</b>
Reserve	28.34%	45.50%	40.91%	38.82%



*PVC Memorial Day Celebration  
May 24, 2022*

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# Revenue Statement

## *General Fund - Unrestricted*

	Actual 19/20	Actual 20/21	Actual 21/22	Adopted 22/23
State General Apportionment	15,990,999	16,197,292	14,755,572	20,292,671
Mandated Cost	56,606	65,733	65,600	65,600
Grants	122,591	95,070	182,157	185,000
Student Fin Aid Admin	-	-	-	-
State Block Grants	-	-	-	-
Other State Income	455,485	441,941	424,814	542,307
Educational Protection Act	1,116,859	3,461,540	4,351,571	3,510,507
Total State Other Revenue	17,742,540	20,261,576	19,779,714	24,596,085
Local:				
Property Taxes	1,673,879	1,663,374	1,693,285	1,845,517
Redevelopment Funds	129,166	158,350	176,087	130,000
Enrollment Fees	777,547	546,086	723,483	500,000
Arizona Enrollment Fees	17,360	4,837	6,067	5,000
Out-of-State Fees	16,165	-	3,248	10,000
Student Records	2,288	1,671	1,512	1,500
Interest	148,472	48,850	(128,595)	40,000
Other	160,489	176,559	160,067	100,000
Total Local	2,925,365	2,599,726	2,635,154	2,632,017
<b>TOTAL REVENUE</b>	<b>20,667,905</b>	<b>22,861,302</b>	<b>22,414,868</b>	<b>27,228,102</b>



*Puente Book Signing Event with author Reyna Grande  
December 6, 2021*

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# Expense Statement

## *General Fund - Unrestricted*

	Actual 19/20	Actual 20/21	Actual 21/22	Adopted 22/23
<b>Academic Salaries:</b>				
11-Contract Faculty	3,573,074	3,511,599	3,354,636	3,873,953
12-Contract Adm, Librarians, Counselors	1,158,557	1,310,465	1,449,514	1,446,051
13-Hrly Faculty	997,951	1,365,867	1,157,851	1,358,468
14-Hrly Adm, Counselors, Librarians	42,904	40,144	1,626	4,330
Object Group 2000 Total	5,963,628	6,498,023	6,682,803	7,066,275
<b>Classified Salaries:</b>				
21-Contract Non-Instructional	3,036,298	3,104,094	2,863,463	3,008,030
22-Contract Instructional Aides	-	-	-	6,277
23-Hrly Non-Instructional	79,160	74,700	85,367	99,121
24-Hrly Instructional Aides	7,500	-	-	-
Object Group 2000 Total	3,178,794	3,330,568	3,113,428	3,528,508
<b>Staff Benefits:</b>				
31-32 PERS & STRS	1,423,778	1,553,395	1,462,060	1,707,416
33-38 Active Employees	1,827,960	2,023,754	1,952,447	2,224,597
39-Early Retirement & Retiree Benefits	103,562	72,688	87,264	79,554
Object Group 3000 Total	3,649,837	3,755,693	4,011,567	4,282,292
<b>Supplies:</b>				
40-49 Supplies	92,191	183,858	180,590	233,707
<b>Rents, Utilities &amp; Other Operating:</b>				
50-Postage and Other Operating	1,640,019	1,622,823	1,939,916	19,338
51-Consultants & Contract Services	160,832	79,094	49,745	1,951,017
52-Travel & Mileage	36,308	72,245	61,380	152,783
53-Fees, Software, Memberships, Dues	91,781	110,422	5,205	87,822
54-Insurance	401,728	319,591	407,302	126,513
55-Utilities	1,232,156	1,053,468	1,332,439	532,372
56-Rents, Repairs, Maintenance	160,196	218,204	244,471	1,548,023
57-Audits, Interest and Legals	38,380	41,160	20,679	257,654
58-Advertising, Postage and Other Operating	-	-	-	13,966
59-Other Holding	-	-	-	-
Object Group 5000 Total	3,540,436	4,079,256	4,689,487	5,016,352
<b>Capital Outlay:</b>				
61-Sites and Site Improvements	806	-	-	-
62-Buildings and Alterations	-	-	576	-
63-Books	-	60,172	(5,902)	-
64-Equipment	129,835	81,762	87,556	85,528
Object Group 6000 Total	141,934	82,230	85,528	138,195
<b>Other Outgo:</b>				
71-Debt Service	1,017,488	1,014,449	1,019,788	1,020,088
73-Interfund Transfers*	-	3,500,000	2,000,000	2,330,756
75/6-St. Fin Aid & Other Pymts to Students	107,208	134,959	116,891	218,272
79-Reserve-Dedicated Reserves	-	-	-	-
Object Group 7000 Total	4,649,409	3,136,678	3,569,116	5,929,028
Total Expenditures	21,480,676	19,896,250	22,332,519	26,194,357

\* \$4,500,000 Moved to 41 Capital Outlay for Construction, Chiller Plant and Vehicle Contingency and 61 Fund for Benefits.

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# General Fund Restricted

	<b>Adult Education Block Grant 22/23 Budget</b>	<b>Basic Needs 22/23 Budget</b>	<b>CalFresh Outreach Grant 22/23 Budget</b>	<b>CalWORKs 22/23 Budget</b>
<b>Revenue:</b>	923,193	163,815	37,425	152,702
<b>Prior Year Carryover:</b>	436,126	148,313	-	-
<b>Academic Salaries:</b>	47,622	-	-	-
<b>Classified Salaries:</b>	229,095	46,767	17,496	102,442
<b>Benefits:</b>	147,412	4,440	8,748	37,853
<b>Supplies:</b>	93,610	194,421	5,402	-
<b>Rents, Utilities:</b>	791,580	26,500	5,779	-
<b>Capital Outlay:</b>	50,000	30,000	-	-
<b>Other Outgo:</b>	-	10,000	-	12,407
<b>Total Expenditures</b>	1,359,319	312,128	37,425	152,702

	<b>CARE 22/23 Budget</b>	<b>CDC QRIS Grant 22/23 Budget</b>	<b>CDC IEEEP Grant 22/23 Budget</b>	<b>COVID-19 CARES Act - Institution 22/23 Budget</b>
<b>Revenue:</b>	127,562	-	-	336,925
<b>Prior Year Carryover:</b>	-	16,030	248,513	-
<b>Academic Salaries:</b>	-	-	-	-
<b>Classified Salaries:</b>	16,875	-	9,909	62,222
<b>Benefits:</b>	11,770	-	4,603	49,358
<b>Supplies:</b>	6,500	9,530	-	-
<b>Rents, Utilities:</b>	19,417	6,500	5,001	-
<b>Capital Outlay:</b>	-	-	229,000	46,438
<b>Other Outgo:</b>	73,000	-	-	178,907
<b>Total Expenditures</b>	127,562	16,030	248,513	336,925



*PVC Job Fair  
May 3, 2022*

## General Fund Restricted

	Cultural Competence 22/23 Budget	Data Unlocked Grant 22/23 Budget	Deferred Maintenance/ Instructional Equipment 22/23 Budget	Deaf and Hard of Hearing 22/23 Budget
Revenue:	-	-	5,319,379	8,082
Prior Year Carryover:	50,435	47,703	41	-
Academic Salaries:	-	-	-	-
Classified Salaries:	-	-	-	-
Benefits:	-	-	-	-
Supplies:	-	-	-	-
Rents, Utilities & Other Outgoing:	50,435	47,703	-	8,082
Capital Outlay:	-	-	5,319,420	-
Other Outgo:	-	-	-	-
<b>Total Expenditures</b>	<b>50,435</b>	<b>47,703</b>	<b>5,319,420</b>	<b>8,082</b>

	DSPS 22/23 Budget	DSPS Access to print and Electronic Information 22/23 Budget	EOPS 22/23 Budget	Employment Best Practices 22/23 Budget
Revenue:	297,233	10,886	948,077	-
Prior Year Carryover:	254	-	-	197,353
Academic Salaries:	103,814	-	135,685	-
Classified Salaries:	55,251	-	204,377	-
Benefits:	68,117	-	151,769	-
Supplies:	60,754	10,886	268,500	-
Rents, Utilities & Other Outgoing:	9,551	-	60,624	197,353
Capital Outlay:	-	-	25,122	-
Other Outgo:	-	-	102,000	-
<b>Total Expenditures</b>	<b>297,487</b>	<b>10,886</b>	<b>948,077</b>	<b>197,353</b>

# General Fund Restricted

	<b>Equal Employment Opportunity 22/23 Budget</b>	<b>Federal Work Study 22/23 Budget</b>	<b>Food and Housing Insecurity 22/23 Budget</b>	<b>Financial Aid 22/23 Budget</b>
Revenue:	138,888	27,853	-	216,943
Prior Year Carryover:	4,812	-	171,045	54,420
Academic Salaries:	-	-	-	-
Classified Salaries:	-	27,853	-	152,076
Benefits:	-	-	-	84,980
Supplies:	20,000	-	90,000	-
Rents, Utilities & Other Outgoing:	113,700	-	71,045	34,307
Capital Outlay:	10,000	-	-	-
Other Outgo:	-	-	10,000	-
<b>Total Expenditures</b>	143,700	27,853	171,045	271,363

	<b>Financial Aid Technology Grant 22/23 Budget</b>	<b>Guided Pathways Grant 22/23 Budget</b>	<b>LGBTQ Funding 22/23 Budget</b>	<b>Library 22/23 Budget</b>
Revenue:	42,597	129,515	-	-
Prior Year Carryover:	140,251	30,145	57,788	2,448
Academic Salaries:	-	-	-	-
Classified Salaries:	55,179	42,576	-	-
Benefits:	19,319	1,699	-	-
Supplies:	-	9,000	32,126	-
Rents, Utilities & Other Outgoing:	108,350	87,145	25,662	-
Capital Outlay:	-	4,000	-	2,448
Other Outgo:	-	15,240	-	-
<b>Total Expenditures</b>	182,848	159,660	57,788	2,448

## General Fund Restricted

	<b>Lottery 22/23 Budget</b>	<b>Mental Health Program 22/23 Budget</b>	<b>Outreach 22/23 Budget</b>	<b>Partnership Resource Team - IEPI 22/23 Budget</b>
Revenue:	146,064	106,717	250,796	-
Prior Year Carryover:	154,912	149,780	61,840	24,246
Academic Salaries:	-	72,832	-	-
Classified Salaries:	-	-	78,137	-
Benefits:	-	30,429	25,218	-
Supplies:	280,976	3,456	109,500	-
Rents, Utilities & Other Outgoing:	-	149,780	77,340	24,246
Capital Outlay:	20,000	-	22,441	-
Other Outgo:	-	-	-	-
<b>Total Expenditures</b>	<b>300,976</b>	<b>256,497</b>	<b>312,636</b>	<b>24,246</b>

	<b>Puente 22/23 Budget</b>	<b>Rising Scholars Grant 22/23 Budget</b>	<b>Rural Technology Grant 22/23 Budget</b>	<b>Strong Workforce Local Funds 22/23 Budget</b>
Revenue:	-	148,000	-	238,202
Prior Year Carryover:	15,000	-	109,248	55,935
Academic Salaries:	-	21,610	-	74,706
Classified Salaries:	-	22,390	-	-
Benefits:	-	13,000	-	35,240
Supplies:	11,000	-	-	31,955
Rents, Utilities & Other Outgoing:	4,000	88,334	109,248	99,500
Capital Outlay:	-	2,666	-	52,736
Other Outgo:	-	-	-	-
<b>Total Expenditures</b>	<b>15,000</b>	<b>148,000</b>	<b>109,248</b>	<b>294,137</b>

	<b>Strong Workforce Regional Funds 22/23 Budget</b>	<b>Student Equity and Achievement 22/23 Budget</b>	<b>Student Success Completion Grant 22/23 Budget</b>	<b>TANF 22/23 Budget</b>
<b>Revenue:</b>	<b>322,490</b>	<b>1,163,209</b>	<b>144,259</b>	<b>30,647</b>
<b>Prior Year Carryover:</b>	-	<b>338,366</b>	-	-
<b>Academic Salaries:</b>	16,000	364,939	-	-
<b>Classified Salaries:</b>	83,000	533,923	-	-
<b>Benefits:</b>	54,000	440,665	-	-
<b>Supplies:</b>	17,010	32,800	-	8,760
<b>Rents, Utilities &amp; Other Outgoing:</b>	1,998	125,748	-	2,887
<b>Capital Outlay:</b>	150,482	-	-	2,500
<b>Other Outgo:</b>	-	3,500	144,259	16,500
<b>Total Expenditures</b>	<b>322,490</b>	<b>1,501,575</b>	<b>144,259</b>	<b>30,647</b>

	<b>TRIO Grant 22/23 Budget</b>	<b>UMOJA 22/23 Budget</b>	<b>Undocumented Resource Liaisons 22/23 Budget</b>	<b>Upward Bound 22/23 Budget</b>
<b>Revenue:</b>	<b>261,888</b>	-	<b>61,398</b>	<b>287,537</b>
<b>Prior Year Carryover:</b>	<b>54,151</b>	<b>14,967</b>	<b>41,619</b>	-
<b>Academic Salaries:</b>	103,814	-	31,769	-
<b>Classified Salaries:</b>	79,411	-	13,970	69,162
<b>Benefits:</b>	55,318	-	21,079	29,979
<b>Supplies:</b>	64,001	7,000	-	130,396
<b>Rents, Utilities &amp; Other Outgoing:</b>	10,495	7,967	36,199	43,000
<b>Capital Outlay:</b>	3,000	-	-	15,000
<b>Other Outgo:</b>	-	-	-	-
<b>Total Expenditures</b>	<b>316,039</b>	<b>14,967</b>	<b>103,017</b>	<b>287,537</b>

	<b>Veterans Resource Center 22/23 Budget</b>	<b>VATEA Perkins IC 22/23 Budget</b>
<b>Revenue:</b>	<b>20,563</b>	<b>130,582</b>
<b>Prior Year Carryover:</b>	<b>37,286</b>	<b>-</b>
<b>Academic Salaries:</b>	-	-
<b>Classified Salaries:</b>	-	79,812
<b>Benefits:</b>	-	50,770
<b>Supplies:</b>	16,092	-
<b>Rents, Utilities &amp; Other Outgoing:</b>	41,757	-
<b>Capital Outlay:</b>	-	-
<b>Other Outgo:</b>	-	-
<b>Total Expenditures</b>	<b>57,849</b>	<b>130,582</b>

## Summary of Restricted General Funds

	<b>20221/2023 Budget</b>
<b>Revenue:</b>	<b>12,193,427</b>
<b>Prior Year Carryover:</b>	<b>2,663,027</b>
<b>Academic Salaries:</b>	972,791
<b>Classified Salaries:</b>	1,981,923
<b>Benefits:</b>	1,345,766
<b>Supplies:</b>	1,513,675
<b>Rents, Utilities &amp; Other Outgoing:</b>	2,491,233
<b>Capital Outlay:</b>	5,985,253
<b>Other Outgo:</b>	565,813
<b>Total Expenditures</b>	<b>14,856,454</b>

# Child Development Center

	Actual 19/20	Actual 20/21	Actual 21/22	Adopted 22/23
<b>Carry Over from Previous Year:</b>	(17,553)	65,380	77,285	48,127
<b>Revenue:</b>				
81-Federal Revenue	38,089	21,052	31,474	30,000
86-State Apportionment	494,530	383,033	520,615	464,340
86-State Food Program	2,842	1,158	4,164	3,000
88-Other Funds	-	-	5,000	-
88-Interest	1,341	249	200	200
88-Local Parent Fees Collected	4,828	16,587	885	1,000
<b>Total Revenue</b>	<b>541,630</b>	<b>422,079</b>	<b>562,339</b>	<b>498,540</b>
<b>Academic Salaries:</b>				
11-Contract Faculty	-	-	48,706	-
Object Group 1000 Total	-	-	48,706	-
<b>Classified Salaries:</b>				
21-Contract Non-Instructional	202,220	168,633	221,882	193,618
22-Contract Instructional Aides	101,679	114,282	135,923	118,152
23-Student Help Hourly	-	-	1,950	13,680
Object Group 2000 Total	303,899	282,915	359,755	325,450
<b>Staff Benefits:</b>				
31-38 Active Employees	138,784	128,560	167,852	134,763
Object Group 3000 Total	138,784	128,560	167,852	134,763
<b>Supplies:</b>				
40-49 Supplies				
Object Group 4000 Total	15,560	13,636	14,654	37,843
<b>Rents, Utilities &amp; Other Operating:</b>				
51-Consultants & Contract Services	-	-	-	-
52-Travel & Mileage; Site Training	-	-	46	-
53-Fees, Software, Memberships, Dues	454	484	484	484
55-Utilities	-	3,162	-	-
56-Rents, Repairs & Maintenance	-	-	-	-
57-Audits, Interest & Legals	-	-	-	-
58-Advertising, Postage & Other Operating	-	240	-	-
Object Group 5000 Total	\$ 454	\$ 3,886	\$ 530	\$ 484
<b>Capital Outlay:</b>				
61-Sites & Site Improvements	\$ -	\$ -	\$ -	\$ -
62-Buildings & Alterations	-	-	-	-
64-Equipment	-	-	-	-
Object Group 6000 Total	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 458,697</b>	<b>\$ 428,996</b>	<b>\$ 591,497</b>	<b>\$ 498,540</b>

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# Capital Outlay Fund

	Actual 19/20	Actual 20/21	Actual 21/22	Adopted 22/23
<b>Carry Over from Previous Year:</b>	2,043,055	5,451,968	5,985,033	5,385,450
<b>Revenue:</b>				
Transfer From General Fund	3,500,000	1,750,000	2,000,000	4,500,000
86-State Capital Project Funds	1,000,000	-	3,000,000	-
88-Interest	77,874	23,444	(155,457)	-
89-Other Financing Sources	284,783	382,228	22,448	22,448
<b>Total Revenue</b>	<b>4,862,657</b>	<b>2,155,672</b>	<b>4,866,991</b>	<b>4,522,448</b>
<b>Classified Salaries:</b>	-	-	69,761	-
<b>Staff Benefits:</b>	-	-	22,474	-
<b>Supplies:</b>	43	-	390	-
<b>Rents, Utilities &amp; Other Operating:</b>				
51-Consultants & Contract Services	-	-	-	-
52-Travel & Mileage	-	-	-	-
53-Fees, Software, Memberships, Dues	-	-	-	-
54- Insurance	-	680	-	-
55-Utilities	-	-	-	-
56-Rents, Repairs & Maintenance	100,332	252,843	122,712	150,000
57-Audits, Interest & Legals	-	3,585	-	-
58-Advertising, Postage & Other Operating	-	-	5,315	-
Object Group 5000 Total	100,332	257,107	128,027	150,000
<b>Capital Outlay:</b>				
61-Sites & Site Improvements	860,307	1,242,317	2,531,620	5,500,000
62-Buildings & Alterations	100	-	2,492,705	-
64-Equipment	492,962	48,745	221,596	500,000
Object Group 6000 Total	1,353,369	1,291,062	5,245,921	6,000,000
<b>Other Outgo:</b>				
71-Debt Service	-	-	-	-
73-Interfund Transfers	-	-	-	-
75/76-St. Fin Aid & Other Pymts to Students	-	-	-	-
79-Contingencies	-	-	-	-
Object Group 7000 total	-	-	-	-
<b>Total Expenditures</b>	<b>1,453,744</b>	<b>1,548,169</b>	<b>5,466,575</b>	<b>6,150,000</b>
<b>Ending Balance</b>	<b>5,451,968</b>	<b>5,985,033</b>	<b>5,385,450</b>	<b>3,757,898</b>

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# Bookstore Funds

	Actual 19/20	Actual 20/21	Actual 21/22	Adopted 22/23
Prior Year Carryover	302,319	307,768	309,110	304,481
Revenue	5,449	1,342	(4,629)	-
<b>Available Resources</b>	<b>\$ 307,768</b>	<b>\$ 309,110</b>	<b>\$ 304,481</b>	<b>\$ 304,481</b>
Academic Salaries:	-	-	-	-
Classified Salaries:	-	-	-	-
Staff Benefits:	-	-	-	-
Supplies:	-	-	-	-
Rents, Utilities & Other Operating:	-	-	-	-
Capital Outlay:	-	-	-	-
Other Outgo:	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>	<b>307,768</b>	<b>309,110</b>	<b>304,481</b>	<b>304,481</b>



*PVC Foundation Scholarship Awards Ceremony  
May 26, 2022*

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# Insurance Funds

	Actual 19/20	Actual 20/21	Actual 21/22	Adopted 22/23
Prior Year Carryover	1,719,228	555,161	509,624	660,206
Revenue	33,287	267,078	321,288	
<b>Available Resources</b>	<b>1,752,515</b>	<b>822,239</b>	<b>830,912</b>	<b>660,206</b>
Academic Salaries:	180,000	117,506	40,399	-
Classified Salaries:	32,549	164,978	98,673	-
Staff Benefits:	8,570	28,971	9,971	-
Supplies:	-	403	-	-
Rents, Utilities & Other Operating:	976,234	-	21,663	-
Capital Outlay:	-	757	-	-
Other Outgo:	-	-	-	-
<b>Total Expenditures</b>	<b>1,197,353</b>	<b>312,615</b>	<b>170,706</b>	<b>-</b>
<b>Ending Balance</b>	<b>555,161</b>	<b>509,624</b>	<b>660,206</b>	<b>660,206</b>

## Insurance Fund Balances

Certificated	6,615
Classified	50,393
Management	1,187
PL Insurance	47,761
OPEB	554,250
<b>Total</b>	<b>660,206</b>

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# Financial Aid Funds

	Actual 19/20	Actual 20/21	Actual 21/22	Adopted 22/23
Prior Year Carryover Revenue	-	-	321,180	564
<b>Available Resources</b>	-	<b>321,180</b>	<b>321,744</b>	<b>3,239,751</b>
Academic Salaries:	-	-	-	-
Classified Salaries:	-	-	-	-
Staff Benefits:	-	-	-	-
Supplies:	-	-	-	-
Rents, Utilities & Other Operating:	-	-	-	-
Capital Outlay:	-	-	-	-
Other Outgo:	-	-	321,180	3,240,315
<b>Total Expenditures</b>	-	-	<b>321,180</b>	<b>3,240,315</b>
Ending Balance	-	<b>321,180</b>	<b>564</b>	-



*PVC Choir Concert  
April 27, 2022*

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# Summary of All Funds

Funds	11	12	33	41	51	61	74	Grand Total
	General Fund		Child	Capital	Bookstore	Benefits Fund	Financial Aid	
	Unrestricted	Restricted	Development	Projects				
Beginning Balance	9,135,941	2,663,027	48,127	5,385,450	304,481	660,206	564	18,197,795
<b>Revenues</b>								
Federal	-	1,082,210	30,000	-	-	-	3,239,751	4,351,961
State	24,596,085	10,981,702	467,340	-	-	-	-	36,045,127
Local/Interest/Other	2,632,017	129,515	1,200	4,522,448	-	-	-	7,285,180
<b>Total Revenues</b>	<b>27,228,102</b>	<b>12,193,427</b>	<b>498,540</b>	<b>4,522,448</b>	<b>-</b>	<b>-</b>	<b>3,239,751</b>	<b>47,682,268</b>
<b>Expenditures</b>								
1000 Certificated Salaries	7,066,275	972,791	-	-	-	-	-	8,039,066
2000 Classified Salaries	3,528,508	1,981,923	325,450	-	-	-	-	5,835,881
3000 Employees Benefits	4,282,292	1,345,766	134,763	-	-	-	-	5,762,821
4000 Supplies	233,707	1,513,675	37,843	-	-	-	-	1,785,225
5000 Contract Services	5,016,352	2,491,233	484	150,000	-	-	-	7,658,069
6000 Capital Outlay	138,195	5,985,253	-	6,000,000	-	-	-	12,123,448
<b>Total expenditures</b>	<b>20,265,329</b>	<b>14,290,641</b>	<b>498,540</b>	<b>6,150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,204,510</b>
Student Outgo	229,028	565,813	-	-	-	-	3,240,315	4,035,156
Other Outgo	5,700,000	-	-	-	-	-	-	5,700,000
Contingency	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>5,929,028</b>	<b>565,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,240,315</b>	<b>9,735,156</b>
<b>Change in Fund Balance</b>	<b>1,033,745</b>	<b>(2,663,027)</b>	<b>-</b>	<b>(1,650,000)</b>	<b>-</b>	<b>-</b>	<b>(564)</b>	<b>(3,279,846)</b>
<b>Ending Balance</b>	<b>10,169,686</b>	<b>-</b>	<b>48,127</b>	<b>3,735,450</b>	<b>304,481</b>	<b>660,206</b>	<b>-</b>	<b>14,917,949</b>



*“Noche de Familia” Puente Event  
September 16, 2021*

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# Accounting Codes

## *Account Structure*

The Standardized Account Code Structure for the Palo Verde Community College District is as follows:

Fund:	Digits	XX
School:	Letters	XXX
Resource:	Digits	XXXX
Project Year:	Digits	X
Goal:	Digits	XXXX
Function	Digits	XXXX
Object	Digits	XXXX

Example of an account number for purchase of office supplies through EOPS Categorical funding:

12-EOP-0000-2-6430-0000-4550

If part of the expenditure should be paid from District match, the number charged would be:

11-EOP-0000-2-6430-0000-4550

## *Fund Numbers*

<b>Fund</b>	<b>Description</b>
11	General Unrestricted
12	Categorical Restricted (General Restricted)
33	Child Care (Child Development Center)
41	Capital Projects Funds
43	Bond Projects Funds
51	Bookstore Fund (Pirates' Bookstore)
61	Employee Benefits Fund
74	Financial Aid

## *Project Year (PY) Codes*

<b>Project Year</b>	<b>Project Year Description</b>
0	Current FY or 2019-2020
1	2020-2021
2	2021-2022
3	2022-2023
4	2013-2014
5	2014-2015
6	2015-2016
7	2016-2017
8	2017-2018
9	2018-2019
O	One-Time Funds

## *School, Goal and Function Codes*

<b>School</b>	<b>School Description</b>	<b>Goal Function</b>
75A	75 <sup>TH</sup> ANNIVERSARY	7090-0000
A&R	ADMISSIONS & RECORDS	6200-0000
ABE	ADULT BASIC EDUCATION	6010-0000 or 4930-0000
ACC	ACCOUNTING	0502-0000
ACR	ACCREDITATION	6010-0000
ACS	ACADEMIC SENATE	6030-0000
AGR	AGRICULTURE CLASSES - PLANT SCIENCE	0103-0000
ALC	ALCOHOL/DRUG STUDIES PROGRAM	2104-0000
ANT	ANTHROPOLOGY	2202-0000
ART	ART	1002-0000
AST	ASTRONOMY	1911-0000
ASV	ACADEMIC SERVICES	6010-0000
ATH	ATHLETICS PROGRAM	6960-0000
ATP	ACCESS TO PRINT	6420-0000
AUT	AUTOMOTIVE TECHNOLOGY	0948-0000
BCT	BUILDING TRADES	0953-0000
BFA	FINANCIAL AID	6460-0000
BIO	BIOLOGY	0401-0000
BNC	BASIC NEEDS CENTER	6390-0000
BRD	BOARD OF TRUSTEES	6600-0013
BSV	BUSINESS SERVICES	6720-0000

<b>School</b>	<b>School Description</b>	<b>Goal Function</b>
BUS	BUSINESS	0501-0000
CAL	CAL GRANT	7010-0020
CAR	CARE PROGRAM	7010-0060
CAW	CALWORKS PROGRAM	6410-0000
CCD	CULTURAL COMPETENCE FACULTY	6730-0000
CDC	CHILD DEVELOPMENT CENTER	6920-0000
CFO	CAL FRESH OUTREACH GRANT	6390-0000
CHD	CHILD DEVELOPMENT PROGRAM	1305-1000
CHE	CHEMISTRY	1905-0000
CIS	COMPUTER INFO. SCIENCES	0701-0000
CNA	CERTIFIED NURSING ASSISTANT	1230-3000
COV	COVID-19 MITIGATION	6750-0000
CRJ	CRIMINAL JUSTICE	2105-0000
CSA	CSEA	6750-0000
CSL	COUNSELING	6300-0000
CUA	CULINARY ARTS	1306-3000
CVD	COVID19 BLOCK GRANT	Varies
DAH	DIVISION-ALLIED HEALTH	1299-0000
DBU	DIVISION-BUSINESS	0505-0000
DCO	DIVISION-COMMUNICATIONS	0699-0000
DCT	DIVISION-CTE	0701-0000
DEL	DISTANCE EDUCATION LEARNING	4930-0000
DMS	DIVISION-MATH/SCIENCE	1999-0000
DRA	DISASTER RELIEF EMERGENCY STUDENT FINANCIAL AID	7010-0010
DRL	DREAMER RESOURCE LIAISON SUPPORT	6460-0000 OR 6010- 0000
DSP	DISABLED STUDENTS PROGRAM & SERVICES	6420-0000
DSS	DIVISION-SOCIAL SCIENCES	2201-0000
DUG	CTE DATA UNLOCK GRANT	6010-0000
EBP	EEO BEST PRACTICE	6730-0000
ECO	ECONOMICS	2204-0000
EDU	EDUCATION	0801-0000
EEO	EQUAL EMPLOYMENT OPPORTUNITY FUND	6760-0000
EFA	EMERGENCY FINANCIAL ASSISTANCE	7010-0000
ENG	ENGLISH	1501-0000
EOP	EOP&S	6430-0000

<b>School</b>	<b>School Description</b>	<b>Goal Function</b>
ESL	ENGLISH AS A SECOND LANGUAGE	4930-0000
FND	FOUNDATION	7090-0000
FST	FIRE SERVICE TECH.	2133-0000
FTF	FULL TIME FACULTY HIRING	6730-0000
FTG	FINANCIAL AID TECHNOLOGY	6460-0000
FWS	FEDERAL WORK STUDY	7010-0000
GED	G.E.D.	4930-0000
GEL	GEOLOGY	1914-0000
GEO	GEOGRAPHY	2206-0000
GES	GENERAL STUDIES	4930-0000
GPW	GUIDED PATHWAYS	6010-0000
HEA	HEALTH	0837-0000
HIS	HISTORY	2201-0000
HRM	HUMAN RESOURCES MANAGMENT	6730-0000
IEB	BLOCK GRANT (SCH MTN)	6500-0000
IEP	INSTRUCTIONAL EQUIPMENT GRANT	Varies
IRS	INSTITUTIONAL RESEARCH	6790-0000
LGB	LGBTQ+	6390-0000
LIB	LIBRARY	6120-0000
LOT	LOTTERY	Varies
LSC	LEARNING SKILLS CENTER	6110-0000
M&O	MAINTENANCE & OPERATIONS	6500-0000
MAN	MANAGEMENT	0502-0000
MAT	MATHEMATICS	1701-0000
MHS	MENTAL HEALTH SERVICES	6390-0000
MIS	MANAGEMENT INFORMATION SYSTEMS	6780-0000
MKT	MARKETING	6450-0000
MUS	MUSIC	1004-0000
NBE	NON-CREDIT BASIC EDUCATION	6010-0000
NDL	NEEDLES	6010-0000
NUR	NURSING PROGRAMS	1230-2000
OUT	OUTREACH PROGRAMS	6450-0000
PHE	PHYSICAL EDUCATION	0835-0000
PHI	PHILOSOPHY	1509-0000
PHY	PHYSICS	1902-0000
PIR	PIRATES CHEST	6390-0000
POS	POLITICAL SCIENCE	2207-0000

School	School Description	Goal Function
PRT	PARTNERSHIP RESOURCE TEAM - IEPI	6790-0000
PSY	PSYCHOLOGY	2001-0000
PTI	PART TIME INSTRUCTION	6730-0000
RDG	READING	1501-0000
RET	RETIREMENT	Varies
RSC	RISING SCHOLARS	6010-0000
RTG	RURAL TECHNOLOGY GRANT	6200-0000
SCG	STUDENT SUCCESS COMPLETION GRANT	7010-0020
SDV	STAFF DEVELOPMENT	6750-0000
SEA	STUDENT EQUITY ACHIEVEMENT	6390-0000 or 6320-0000
SEC	SECURITY	6500-0000
SOC	SOCIOLOGY	2208-0000
SPA	SPANISH	1105-0000
SPE	SPEECH	1506-0000
SSA	STUDENT SERVICES ADMINISTRATION	6450-0000
SUP	SUPERINTENDENT/PRESIDENT	6600-0011
SWP	STRONG WORKFORCE PROGRAM	6190-**** Varies
THA	THEATRE ARTS	1007-0000
TNF	TANF	6410-0000
TRI	TRIO GRANT-DISABLED STUDENT SERVICES	6420-0000
UMJ	UMOJA	6390-0000
URL	UNDOCUMENTED RESOURCE LIAISON	6460-0000/6320-0000
UWB	UPWARD BOUND	6310-0000
VEA	VATEA FUNDS	Varies
VRC	VETERANS RESOURCE CENTER	6480-0000
WEL	WELDING	0956-5000

# Object Codes

## 1000 Certificated Salaries

Object	Object Description
1100	INSTRUCTIONAL SALARIES
1200	NONINSTRUCTIONAL SALARIES
1300	INSTRUCTIONAL SALARIES, PART - TIME
1400	NONINSTRUCTIONAL SALARIES, BOARD MEMBER STIPENDS

## 2000 Classified Salaries

Object	Object Description
2100	FULL TIME CLASSIFIED SALARIES
2200	INSTRUCTIONAL AIDES
2300	STUDENT EMPLOYEES

## 3000 Benefits

Object	Object Description
3100	STATE TEACHERS' RETIREMENT SYSTEM (STRS)
3200	PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
3300	OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE (OASDI)
3400	HEALTH & WELFARE BENEFITS
3500	STATE UNEMPLOYMENT INSURANCE
3600	WORKERS' COMPENSATION INSURANCE
3700	LOCAL/ALTERNATIVE RETIREMENT SYSTEMS
3900	OTHER BENEFITS



*Pirates' Chest Food Pantry Distribution  
April 15, 2022*

### 4000 Supplies and Materials

<b>Object</b>	<b>Object Description</b>
4100	TEXTBOOKS
4200	OTHER BOOKS
4210	OTHER BOOKS
4220	LIBRARY BOOKS
4230	REFERENCE BOOKS
4300	INSTRUCTIONAL SUPPLIES
4320	DIRECT PURCHASE INSTRUCTIONAL SUPPLIES
4330	PERIODICALS/MAGAZINES
4340	BOOKBINDING
4350	INSTRUCTIONAL MEDIA
4359	INSTR. MEDIA MATERIALS
4360	TESTS
4370	COMMENCEMENT
4390	OTHER INSTRUCTIONAL SUPPLIES
4391	INSTR. MEDIA SUPPLIES
4400	NON-CAPITALIZED EQUIPMENT
4500	NON INSTRUCTIONAL SUPPLIES
4510	MAINTENANCE SUPPLIES
4520	CUSTODIAL SUPPLIES
4530	GROUNDS/GARDEN SUPPLIES
4540	HEALTH SUPPLIES
4550	OFFICE SUPPLIES
4555	COPYING & PRINTING
4556	COPYING
4557	PRINTING
4560	REPAIR OF SUPPLIES
4570	COMPUTER SERVICE SUPPLIES
4580	THEATRE SUPPLIES
4590	OTHER SUPPLIES
4600	PUPIL TRANSPORTATION SUPPLIES
4610	FUEL - GAS AND DIESEL
4630	TIRES AND TUBES
4640	TOOLS
4690	OTHER TRANSPORTATION SUPPLIES
4691	LUBRICATION
4700	FOOD SERVICES
4710	FOOD
4720	MEALS NEEDY CHILDREN
4790	OTHER SUPPLIES

**5000 Other Operating Expenses & Contract Services**

<b>Object</b>	<b>Object Description</b>
5045	POSTAGE
5110	CONSULTANTS - WHO WORK INSIDE THE CLASSROOM
5120	LECTURERS
5130	DOCTORS/NURSES
5150	OPERATIONS
5160	AMBULANCE
5200	TRAVEL
5210	MILEAGE
5211	FLEET MILEAGE
5220	CONFERENCES
5222	PROFESSIONAL GROWTH
5229	SEMINARS
5250	TRAVEL EXP CANDIDATE
5300	DUES AND MEMBERSHIPS
5310	MEMBERSHIPS
5320	DUES
5400	INSURANCE
5410	FIRE AND THEFT
5420	LIABILITY INSURANCE
5430	FIDELITY BOND PREMIUMS
5440	STUDENT INSURANCE
5450	CLAIMS EXPENSE
5510	NATURAL GAS
5520	ELECTRICITY
5530	WATER
5540	TELEPHONE
5550	LAUNDRY AND CLEANING
5560	TOWEL SERVICE
5570	WASTE DISPOSAL
5590	MISCELLANEOUS
5600	RENTS, LEASES AND REPAIRS
5610	COUNTY CONTRACTS
5620	ALL OTHER CONTRACT
5630	RENTS AND LEASES
5640	REPAIRS
5648	COMPUTER MAINTENANCE ARGMT.
5649	CAMPUS LIGHTING MAINTENCE
5650	TRANSPORTATION CONTRACTS
5660	TRANSPORTATION IN LIEU
5700	LEGAL, ELECTION AND AUDIT EXPENSES
5710	AUDIT

<b>Object</b>	<b>Object Description</b>
5720	ELECTIONS
5730	LEGAL
5740	ADVERTISING
5760	COUNTY SERVICES
5790	OTHER
5800	OTHER SERVICES AND EXPENSES
5810	APPRAISALS
5820	INTEREST
5821	STRS/PERS PENALTIES AND INTEREST
5822	TRANS EXPENSE
5830	SURVEYS
5840	PHYSICALS
5850	FINGERPRINTS
5860	COUNTY SERVICES
5870	CONSORTIUM EXPENSES
5880	DAMAGE PERSONAL PROPERTY

**6000 Capital Outlay**

<b>Object</b>	<b>Object Description</b>
6110	SITES
6120	SITE IMPROVEMENT
6123	ARCHITECT FEE
6124	TESTING
6126	CONSTRUCTION CONTRACT
6127	FIXTURES & FIXED EQUIP.
6128	INSPECTION
6210	NEW BUILDINGS
6217	FIXTURES & EQUIPMENT
6220	REMODEL
6300	LIBRARY BOOKS
6310	BOOKS/NEW AND EXPANDED LIBRARY
6410	AUDIO VISUAL EQUIPMENT
6420	LIBRARY EQUIPMENT
6430	FOOD SERVICE EQUIPMENT
6480	EQUIPMENT
6491	OTHER INSTR. EQUIP
6492	OTHER EQUIP, NON INSTR

**7000 Other Outgo**

<b>Object</b>	<b>Object Description</b>
7100	DEBT RETIREMENT
7500	STUDENT FINANCIAL AID
7510	STUDENT FINANCIAL SCHOLARSHIP
7520	STUDENT FINANCIAL GRANT
7530	STUDENT FINANCIAL LOAN
7540	BOOK GRANTS
7560	TRANSPORTATION GRANTS
7570	CHILD CARE GRANTS
7601	SURVIVAL KITS
7620	STUDENT FINANCIAL GRANTS
7640	BOOK VOUCHERS
7650	MEAL VOUCHERS
7660	TRANSPORTATION/BUS PASSES
7670	CHILD CARE



*PVC Puente 5K Color Run & Walk  
March 12, 2022*

# Budget Committee Members



**Stephanie Slagan**  
Assistant Superintendent/Vice  
President of Administrative  
Services and College Advancement  
*Chair*



**Biju Raman**  
Dean of Instruction  
and Student Services



**Jim Thomas**  
Director of Fiscal  
Services



**Peter Martinez**  
CTA



**Rich Soto**  
CSEA



**Shelley Hamilton**  
Management



**Nancy Hale**  
*Recorder*

## Resources



**Mario Hale**  
Director of Facilities  
and Operations



**William Smith**  
Interim Assistant  
Superintendent/Vice President of  
Instruction and Student Services



**Jaelyn Randall**  
Dean of Needles  
Center

# PALO VERDE COLLEGE

WHERE KNOWLEDGE TAKES ROOT AND OPPORTUNITY GROWS

