

PVCC Funds and Budget - FY2012-2024

As of January 31, 2024

Fund 1 - General Operational	FY2023-24	FY2022-23	FY2021-22	FY2020-21	FY2019-20	FY2018-19	FY2017-18	FY2016-17	FY2015-16	FY2014-15	FY2013-14	FY2012-13	Total
Original Budget	\$ 45,012,979	\$ 44,362,126	\$ 43,244,288	\$ 42,160,351	\$ 42,439,016	\$ 41,155,357	\$ 39,684,670	\$ 39,589,428	\$ 38,907,640	\$ 38,886,000	\$ 37,666,634	\$ 36,820,081	
Operational Budget	46,817,796	47,329,386	45,915,273	45,621,311	45,145,331	44,240,947	42,649,522	41,712,329	40,927,711	41,595,181	41,396,012	40,039,681	
Actual Expenses	(26,529,677)	(45,761,686)	(43,767,856)	(43,633,328)	(43,028,603)	(41,564,582)	(40,664,666)	(39,759,506)	(39,111,598)	(39,694,311)	(39,512,680)	(38,198,676)	
Transferred to fund 7		(306,000)	(633,867)	(1,012,372)	(631,363)	(1,238,563)	(595,270)	(593,841)	(454,346)	(567,000)	(565,000)	(552,301)	(7,396,140)
Actual Fund Balance	\$ 20,288,118	\$ 1,261,700	\$ 1,513,550	\$ 1,475,612	\$ 1,485,366	\$ 1,437,802	\$ 1,389,586	\$ 1,358,982	\$ 1,361,767	\$ 1,333,870	\$ 1,318,332	\$ 1,288,703	

Fund 230 - Auxiliary Revenue

Beginning Budget	\$ 2,397,822	\$ 2,177,665	\$ 1,997,080	\$ 2,163,864	\$ 1,940,761	\$ 1,929,325	\$ 1,901,413	\$ 1,946,221	\$ 1,923,649	\$ 1,895,045	\$ 1,836,479	\$ 3,735,599
Actual Revenue	24,624	652,115	437,336	143,322	617,892	503,197	377,333	447,062	446,266	530,347	347,668	806,449
Actual Expenses	(286,426)	(431,959)	(469,314)	(323,793)	(425,109)	(491,761)	(349,421)	(491,870)	(423,694)	(501,744)	(289,101)	(2,705,569)
Actual Fund Balance	\$ 2,136,020	\$ 2,397,822	\$ 2,177,665	\$ 1,997,080	\$ 2,163,864	\$ 1,940,761	\$ 1,929,325	\$ 1,901,413	\$ 1,946,221	\$ 1,923,649	\$ 1,895,045	\$ 1,836,479

Fund 250 - Course Fees

Beginning Budget	\$ 881,434	\$ 661,171	\$ 532,415	\$ 333,101	\$ 289,876	\$ 469,206	\$ 638,764	\$ 628,164	\$ 507,549	\$ 562,517	\$ 402,224	\$ 614,902
Actual Revenue	457,914	448,785	476,199	350,385	468,287	349,988	516,446	491,890	552,491	548,761	533,098	583,194
Actual Expenses	(264,588)	(228,522)	(347,443)	(153,281)	(425,062)	(529,319)	(686,003)	(481,290)	(427,587)	(603,729)	(372,805)	(795,872)
Actual Fund Balance	\$ 1,074,760	\$ 881,434	\$ 661,171	\$ 532,415	\$ 333,101	\$ 289,876	\$ 469,206	\$ 638,764	\$ 628,164	\$ 507,549	\$ 562,517	\$ 402,224

Fund 280 - Non-Credit Course Fees

Beginning Budget	\$ 89,293	\$ (36,467)	\$ 16,537	\$ 27,592	\$ 366,872	\$ 362,494	\$ 360,445	\$ 172,252	\$ 602,989	\$ 416,234	\$ 224,523	\$ 35,073
Actual Revenue	5,396	250,126	58,877	7,577	88,711	141,713	160,645	333,671	351,217	378,626	368,257	765,623
Actual Expenses	(80,667)	(124,367)	(111,881)	(18,632)	(427,991)	(137,335)	(158,596)	(145,478)	(782,032)	(191,838)	(176,546)	(576,173)
Actual Fund Balance	\$ 14,022	\$ 89,293	\$ (36,467)	\$ 16,537	\$ 366,872	\$ 362,494	\$ 360,445	\$ 172,252	\$ 602,989	\$ 416,234	\$ 224,523	\$ 1,889,295

Fund 3 - Carl Perkins, Prop 207 and Prop 301

Beginning Budget	\$ 2,526,003	\$ 1,537,189	\$ 1,946,284	\$ 4,396,179	\$ 1,231,323	\$ 2,615,323	\$ 595,577	\$ 413,715	\$ 433,264	\$ 589,896	\$ 1,119,865	\$ 1,273,782	\$ 11,395,142
Actual Expenses and Encumbrances	(927,078)	(753,499)	(1,255,371)	(3,689,942)	(739,391)	(1,836,844)	(457,822)	(349,029)	(369,884)	(517,751)	(968,431)	(1,126,009)	(8,929,093)
Actual Fund Balance	\$ 1,598,925	\$ 783,690	\$ 690,914	\$ 706,237	\$ 491,932	\$ 778,479	\$ 137,755	\$ 64,686	\$ 63,379	\$ 72,146	\$ 151,434	\$ 147,773	

Fund 710 - College Capital

Beginning Budget	\$ 3,833,013	\$ 3,275,138	\$ 2,819,510	\$ 2,623,089	\$ 2,933,029	\$ 3,214,301	\$ 3,103,156	\$ 3,373,481	\$ 5,063,213	\$ 5,511,872	\$ 5,486,646	\$ 5,463,111
Transfer	500,000	1,477,975	1,079,939	1,074,250	682,150	1,144,664	1,140,464	744,289	583,901	567,000	565,000	552,301
Actual Expenses and Encumbrances	(2,271,244)	(920,100)	(624,310)	(877,829)	(992,090)	(1,425,936)	(1,029,318)	(1,014,614)	(2,273,632)	(1,015,659)	(539,774)	(528,766)
Actual Fund Balance	\$ 2,061,769	\$ 3,833,013	\$ 3,275,138	\$ 2,819,510	\$ 2,623,089	\$ 2,933,029	\$ 3,214,301	\$ 3,103,156	\$ 3,373,481	\$ 5,063,213	\$ 5,511,872	\$ 5,486,646

Includes \$500k pending transfer from DO

Fund 910 & 920 - Clubs and Organizations

Beginning Budget	\$ 164,316	\$ 168,738	\$ 172,827	\$ 164,171	\$ 155,846	\$ 153,434	\$ 161,758	\$ 144,925	\$ 128,360	\$ 114,634	\$ 104,408	\$ 138,934
Actual Revenue	32,609	83,123	46,203	36,560	70,269	72,056	60,877	73,040	73,865	100,857	83,596	81,342
Actual Expenses	(60,920.54)	(87,544)	(50,292)	(27,905)	(61,943)	(69,644)	(69,201)	(56,207)	(57,299)	(87,131)	(73,369)	(115,868)
Actual Fund Balance	\$ 136,004	\$ 164,316	\$ 168,738	\$ 172,827	\$ 164,171	\$ 155,846	\$ 153,434	\$ 161,758	\$ 144,925	\$ 128,360	\$ 114,634	\$ 104,408

Definitions

Base Budget - Original Budget allocated to an account which reoccurs every year and is only changed when requested or mandated

OYO Allocation - Short Term funding allocated to an account for one year only

Fund 1 - The intended use of this fund is for general operating needs associated with credit institution, academic support, administration, student services, maintenance and operations, and general institutional needs of the college. This fund is also known as the institutional Operating Budget, Instructional Budget, or Current Unrestricted Fund. This fund is derived from a property tax levy, state aid, and the tuition portion of the tuition and fee assessed per credit hour.

Fund 2 - This fund supports a variety of student services and activities which includes associated students, athletics, and college activities. Included in this fund are all non-credit activities which are financially self-sufficient or

Fund 210 - District combined with Fund 110 for the FY14 budget cycle

Fund 230 - Miscellaneous revenue-generating activities

Fund 250 - Course Fees paid by students to defray specific expenses related to course curricula.

Fund 280 - Non-credit activities

Fund 3 - The three main components of this fund are student financial aid, grants and contracts. This fund is also known as Grants Budget or Current Restricted Fund. Revenues which are restricted in use are accounted for in this fund

Prop 207 and 301 - This fund supports Workforce Development and Job Training purposes, via District Proposition 207 and 301 Funding. This Funding can be used for Partnership with business and educational institutions, additional faculty for improved and expanded classroom institutional and course offerings, or technology, or equipment etc.