2025-2026
ADOPTED BUDGET SUMMARY

Please note that this 2025-2026 Adopted Budget Summary and other budget-related materials discussed at the Board Meeting on September 10, 2025, will be posted to the PCC Website under Financial Planning & Budget (Adopted Budgets) at:
https://pasadena.edu/business-administrative-services/fiscal-services/budget-forecast-analysis.php

PASADENA AREA COMMUNITY COLLEGE DISTRICT
PASADENA CITY COLLEGE

BOARD OF TRUSTEES MEETING
September 10, 2025

	2023-2024 Adopted Budget		2023-2024 Actual Audited		2024-2025 Adopted Budget		2024-2025 Actual Unaudited		2025-2026 Adopted Budget
BEGINNING BALANCE	$	48,257,894	$	48,257,894	$	53,860,029	$	53,860,029	$	54,657,991
INCOME										
FEDERAL										
8110 Forest Reserve	$	-	$	10,858	$	-	$	4,582	$	-
8120 Higher Education Act / Administrative Allowance*	$	467,103	$	283,772	$	474,351	$	360,631	$	421,260
8130 Higher Education / Workforce Investment Act	$	-	$	-	$	-	$	-	$	-
8140 Temporary Assistance For Needy Family	$	-	$	-	$	-	$	-	$	-
8150 Student Financial Aid / Administrative Allowance**	$	98,000	$	128,986	$	110,000	$	108,541	$	110,000
8160 Veterans' Education	$	-	$	-	$	-	$	-	$	-
8170 Vocational & Technical Education Act (VATEA)/Administrative Allowance	$	-	$	-	$	-	$	-	$	-
8199 Other Federal Revenue	$	74,386	$	80,963	$	605,010	$	105,815	$	167,070
TOTAL FEDERAL INCOME	**$**	**639,489**	**$**	**504,579**	**$**	**1,189,361**	**$**	**579,569**	**$**	**698,330**
STATE										
8611 State General Apportionment	$	90,076,282	$	108,499,996	$	97,144,261	$	92,887,777	$	103,572,994
8612 Other General Apportionment/Basic (One-Time Funds)	$	-	$	2,104,439	$	-	$	3,155,543	$	-
8613 Enrollment Fee Waiver (2%)	$	300,000	$	186,129	$	175,000	$	219,283	$	175,000
8615 Other General Apportionment/CA College Promise	$	-	$	-	$	-	$	-	$	-
8617 Part-Time Faculty Compensation	$	532,422	$	1,173,505	$	532,422	$	1,802,062	$	532,422
8622 Extended Opportunity Programs & Services (EOPS)	$	-	$	-	$	-	$	-	$	-
8623 Disabled Students Programs & Services (DSPS)	$	-	$	-	$	-	$	-	$	-
8626 Matriculation / Admininistrative Allowance	$	-	$	-	$	-	$	-	$	-
8629 Other Categorical Apportionment	$	507,995	$	107,766	$	77,911	$	79,418	$	66,749
8630 PROP 30 - Educational Protection Act (EPA)	$	36,316,399	$	20,048,567	$	25,182,598	$	37,740,394	$	30,188,245
8659 Other Categorical Program Allocations	$	59,017	$	16,987	$	184,891	$	54,836	$	113,358
8672 Homeowners Property Tax Relief	$	150,000	$	135,547	$	70,000	$	133,707	$	100,000
8679 Other Tax Relief	$	14,000	$	11,178	$	-	$	9,334	$	-
8681 State Lottery Proceeds	$	3,011,747	$	5,286,086	$	3,978,912	$	3,690,979	$	4,231,547
8682 State Mandated	$	780,436	$	833,423	$	833,423	$	833,945	$	833,945
8693 FULL-TIME FACULTY HIRING	$	1,000,000	$	3,378,795	$	1,764,223	$	3,378,795	$	2,567,884
8695 CalSTRS on Behalf Contribution	$	8,000,000	$	6,111,388	$	8,000,000	$	7,857,901	$	6,500,000
8699 Miscellaneous State Revenue	$	833,311	$	176,787	$	141,779	$	124,556	$	155,826
TOTAL STATE INCOME	**$**	**141,581,609**	**$**	**148,070,593**	**$**	**138,085,420**	**$**	**151,968,530**	**$**	**149,037,970**

*Indirect cost allowance federal grants.

**Allowable cost allowance financial aid grants.

	2023-2024 Adopted Budget	2023-2024 Actual Audited	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
<u>LOCAL</u>					
8811 Tax Allocation / Secured Roll	$ 36,000,000	$ 34,031,753	$ 38,111,789	$ 35,536,520	$ 37,500,000
8812 Tax Allocation / Supplemental Roll	$ 1,098,000	$ 859,082	$ 750,000	$ 722,267	$ 750,000
8813 Tax Allocation / Unsecured Roll	$ 1,057,513	$ 1,126,844	$ 1,206,232	$ 1,146,543	$ 1,206,232
8816 Prior Years Taxes	$ 1,839,866	$ 890,674	$ 1,000,000	$ 1,003,589	$ 1,000,000
8817 Educational Revenue Augmentation	$ 11,601,668	$ 12,341,094	$ 7,510,123	$ 11,274,135	$ 11,573,512
8818 Redevelopment Agency	$ 1,000,000	$ 2,272,741	$ 1,000,000	$ 2,289,909	$ 1,000,000
8819 Redevelopment Agency Funds-Residual	$ -	$ 183,217	$ -	$ 188,307	$ -
8820 Gifts and Grants	$ 1,162,618	$ 2,947	$ 1,538,316	$ 8,654	$ 1,549,006
8830 Contract Service / Contract Education	$ -	$ -	$ -	$ -	$ -
8840 Sales & Commissions	$ -	$ -	$ -	$ -	$ -
8851 Rentals / Civic Center	$ -	$ -	$ -	$ -	$ -
8854 Rentals / Bookstore	$ -	$ -	$ -	$ -	$ -
8859 Rentals / Miscellaneous	$ -	$ -	$ -	$ -	$ -
8860 Interest/Investment Income	$ 100,000	$ 1,999,839	$ 250,000	$ 1,447,219	$ 500,000
8861 Unrealized Gain Loss on Cash In		$ 969,157		$ 3,989,243	$ -
8871 Child Development Income	$ -	$ -	$ -	$ -	$ -
8872 PCC Extension	$ 401,429	$ 400,293	$ 400,000	$ 460,348	$ 400,000
88725 PCC Extension - Voc Reh	$ 500,000	$ 441,819	$ 500,000	$ 662,926	$ 500,000
8874 Enrollment Fees	$ 10,094,000	$ 10,108,799	$ 11,990,252	$ 9,385,955	$ 9,564,090
8877 Course Materials Fees	$ 7,500	$ 35,728	$ 35,000	$ 29,318	$ 35,000
8878 Student Insurance	$ 800,000	$ 787,013	$ 800,000	$ 810,884	$ 800,000
8879 Student Records	$ 65,000	$ 82,067	$ 65,000	$ 104,454	$ 65,000
8880 Non Resident Tuition	$ 9,594,279	$ 10,900,301	$ 11,814,356	$ 10,487,876	$ 11,639,760
8885 Other Student Fees and Charges	$ 46,000	$ (10,787)	$ 46,000	$ 42,803	$ 46,000
8890 Other Local Income	$ 244,000	$ 471,578	$ 378,000	$ 434,243	$ 245,000
8892 Short / Over	$ -	$ -	$ -	$ -	$ -
8893 Administative Allowance / Employee Benefits	$ -	$ -	$ -	$ -	$ -
8895 Other Local Revenue	$ 326,100	$ 433,770	$ 307,500	$ 313,286	$ 237,500
TOTAL LOCAL INCOME	**$ 75,937,973**	**$ 78,327,929**	**$ 77,702,568**	**$ 80,338,479**	**$ 78,611,100**
OTHER FINANCING SOURCES					
8911 Compensation for Loss of Gen Fixed	$ -	$ -	$ -	$ -	$ -
8912 Sale of Equipment*	$ 1,000	$ 4,003	$ 1,000	$ 4,331	$ 5,000
8915 Recycle Proceeds / General Ledger	$ -	$ 70,691	$ -	$ -	$ -
8980 Interfund Transfers-In (from Other Funds)	$ -	$ -	$ -	$ -	$ -
8982 Intrafund Transfer-In from Within a	$ -		$ -		$ -
OTHER FINANCING SOURCES	**$ 1,000**	**$ 74,694**	**$ 1,000**	**$ 4,331**	**$ 5,000**
<u>TOTAL INCOME</u>	**$ 218,160,071**	**$ 226,977,795**	**$ 216,978,349**	**$ 232,890,909**	**$ 228,352,400**
<u>TOTAL RESOURCES</u>	**$ 266,417,965**	**$ 275,235,689**	**$ 270,838,378**	**$ 286,750,938**	**$ 283,010,391**

*Salvage.

	2023-2024 Adopted Budget		2023-2024 Actual Audited		2024-2025 Adopted Budget		2024-2025 Actual Unaudited		2025-2026 Adopted Budget	
TOTAL GENERAL REVENUE SUMMARY										
Property Tax Revenue	$	52,761,047	$	51,852,130	$	49,648,144	$	52,304,311	$	53,129,744
Student Enrollment fees	$	10,094,000	$	10,108,799	$	11,990,252	$	9,385,955	$	9,564,090
State General Apportionment (Includes Educational Protection Act funds)	$	126,392,681	$	128,548,563	$	122,326,859	$	130,628,171	$	133,761,239
TOTAL GENERAL REVENUE	**$**	**189,247,728**	**$**	**190,509,492**	**$**	**183,965,255**	**$**	**192,318,437**	**$**	**196,455,073**

	2023-2024 Adopted Budget	2023-2024 Actual Audited	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
EXPENSES					
ACADEMIC SALARIES					
1110 Teachers Monthly	$ 43,079,611	$ 40,787,739	$ 41,238,411	$ 41,392,129	$ 41,336,110
1111 Teachers Monthly, Other (Full-Time Temporary)*	$ 652,441	$ 465,156	$ 513,402	$ 471,035	$ 480,094
1180 Teachers Sabbatical	$ 893,877	$ 842,724	$ 736,689	$ 801,249	$ 927,117
1189 Distributed Reserve**	$ 650,000	$ -	$ 3,151,228	$ -	$ 2,216,361
1210 Nonteaching Overload	$ -	$ 8,386	$ -	$ 19,108	$ -
1220 Cert Management	$ 6,398,205	$ 6,098,579	$ 6,487,674	$ 6,223,262	$ 6,754,689
1230 Cert Nonteaching***	$ 3,597,177	$ 3,169,608	$ 3,576,362	$ 3,320,416	$ 3,587,446
1231 Noninstructional Other/Library: Shatford	$ -	$ -	$ -	$ -	$ -
1240 Nonteaching Hourly	$ 277,815	$ 470,556	$ 277,815	$ 617,509	$ 228,502
1270 Instructional - Reassigned Time****	$ 5,077,732	$ 5,087,220	$ 5,360,761	$ 5,595,240	$ 5,662,163
1280 Non-Teaching Sabbatical	$ 105,923	$ 105,230	$ 124,934	$ 96,203	$ 193,762
1310 Instruction Contract Overload	$ 5,655,986	$ 6,556,769	$ 5,398,779	$ 6,579,587	$ 5,398,779
1320 Instruction Adjunct Hourly	$ 23,000,000	$ 27,546,021	$ 26,000,000	$ 33,970,684	$ 28,000,000
1321 Instruction Hourly, Other	$ 21,128	$ 21,801	$ 21,128	$ 4,577	$ 15,000
1330 Sub Instruction Hourly	$ 412,138	$ 595,720	$ 422,037	$ 477,798	$ 370,696
1360 Instruction Long Term Sub	$ -	$ -	$ -	$ -	$ -
1420 Nonteaching Stipends	$ 793,901	$ 802,902	$ 818,100	$ 865,913	$ 916,865
TOTAL ACADEMIC	**$ 90,615,934**	**$ 92,558,411**	**$ 94,127,320**	**$ 100,434,710**	**$ 96,087,584**

*Classroom and non-classroom assignments.
**Student Learning Outcome Salary Adjustments, Stipends, etc.
***Counselors and librarians.
****Reassign time for special projects and grants.

	2023-2024 Adopted Budget	2023-2024 Actual Audited	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
CLASSIFIED SALARIES					
2115 Board of Trustees	$ 33,600	$ 32,800	$ 33,600	$ 32,800	$ 33,600
2120 Management Monthly	$ 4,847,186	$ 4,635,940	$ 5,213,032	$ 4,865,027	$ 5,888,827
2125 Supervision Monthly	$ 2,849,997	$ 2,830,968	$ 3,039,348	$ 2,886,233	$ 3,148,833
2127 Confidential Monthly	$ 1,473,348	$ 1,515,744	$ 1,566,245	$ 1,561,598	$ 1,633,921
2130 Classified Monthly	$ 18,733,385	$ 17,066,420	$ 17,736,046	$ 17,949,888	$ 20,133,535
2140 Maintenance & Operations - Monthly	$ 4,833,244	$ 4,393,103	$ 5,810,426	$ 4,885,674	$ 5,846,359
2145 Professional Growth Stipend	$ -	$ -	$ -	$ -	$ -
2189 Distributed Reserve*****	$ 995,925	$ -	$ 2,006,673	$ -	$ 1,036,165
2310 Hourly Classified	$ -	$ -	$ -	$ -	$ -
2311 Student Workers	$ 915,672	$ 700,521	$ 859,487	$ 706,587	$ 853,784
2312 Relief or Extra Help Hourly (College Assistants)******	$ 1,281,501	$ 1,735,217	$ 1,339,869	$ 1,836,739	$ 1,426,835
2314 Overtime / Classified Monthly Employee	$ 229,060	$ 514,071	$ 229,254	$ 523,806	$ 263,107
2410 Hourly Instructional Aides	$ 145,715	$ 173,539	$ 163,243	$ 183,107	$ 167,814
TOTAL CLASSIFIED	**$ 36,338,633**	**$ 33,598,323**	**$ 37,997,223**	**$ 35,431,459**	**$ 40,432,780**
TOTAL SALARIES	**$ 126,954,567**	**$ 126,156,734**	**$ 132,124,543**	**$ 135,866,169**	**$ 136,520,364**

*****Step & column, and Large Group Instruction Salary Adjustments.

******Hourly relief staff (facilities, police and safety, athletics, counseling, academics, etc.)

	2023-2024 Adopted Budget		2023-2024 Actual Audited		2024-2025 Adopted Budget		2024-2025 Actual Unaudited		2025-2026 Adopted Budget
EMPLOYEE BENEFITS										
3111 STRS Teachers	$	10,886,578	$	11,507,084	$	9,616,991	$	11,679,230	$	11,574,111
3120 STRS Classified	$	72,128	$	70,247	$	73,180	$	66,265	$	76,774
3130 STRS Other Certificated	$	2,670,725	$	2,316,244	$	2,763,101	$	2,417,322	$	2,819,699
3150 STRS on Behalf Payment	$	8,000,000	$	6,104,035	$	8,000,000	$	7,847,258	$	6,500,000
3189 Distributed Reserve*	$	2,603,949	$	-	$	739,012	$	-	$	1,257,558
3211 PERS Teachers	$	85,653	$	148,058	$	86,841	$	131,422	$	90,242
3212 PERS Instructional Aides	$	-	$	3,910	$	-	$	3,295	$	-
3220 PERS Classified	$	8,683,121	$	7,966,808	$	8,628,403	$	8,204,311	$	9,701,755
3230 PERS Other Certificated	$	614,819	$	555,469	$	598,446	$	545,275	$	618,210
3311 OASDI Teachers	$	19,903	$	38,092	$	19,903	$	40,685	$	20,869
3312 OASDI Class Instr. Aides	$	-	$	912	$	-	$	769	$	-
3320 OASDI Classified	$	2,081,314	$	1,852,807	$	2,219,417	$	1,955,568	$	2,304,203
3330 OASDI Other Cert	$	142,874	$	122,156	$	137,168	$	111,605	$	142,966
3351 Medicare Teachers	$	1,031,994	$	1,093,343	$	972,340	$	1,194,115	$	1,240,083
3352 Medicare Class Instr. Aides	$	2,117	$	2,516	$	2,374	$	2,655	$	2,438
3360 Medicare Classified	$	499,468	$	474,216	$	532,042	$	500,802	$	538,821
3370 Medicare Other Certificated	$	239,841	$	223,446	$	245,678	$	238,057	$	250,806
3411 HWB Teacheers	$	8,675,838	$	8,209,456	$	8,441,872	$	8,726,264	$	8,641,596
3420 HWB Classified	$	8,291,985	$	7,464,751	$	8,465,999	$	7,942,366	$	9,916,020
3430 HWB Other Cert	$	2,305,829	$	2,217,797	$	2,436,858	$	2,407,566	$	2,642,530
3461 AB 528	$	-	$	-	$	-	$	-	$	-
3462 HWB-COBRA Academic & Classified	$	-	$	-	$	-	$	-	$	-
3463 HWB-Retiree Paid, Academic	$	-	$	-	$	-	$	-	$	-
3473 HWB-Retireee paid, Classified	$	-	$	-	$	-	$	-	$	-
3490 HWB Retirement Benefits: Current	$	-	$	-	$	-	$	-	$	-
3491 HWB Retirement Benefits: Funding	$	-	$	-	$	-	$	-	$	-

*Health Benefits for Hourly Staff (Affordable Care Act), and Overload.

	2023-2024 Adopted Budget	2023-2024 Actual Audited	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
3511 SUI Teachers	$ 35,648	$ 23,321	$ 33,583	$ 41,688	$ 21,945
3512 SUI Class Instr. Aides	$ 3,328	$ 87	$ 3,349	$ 92	$ 89
3520 SUI Classified	$ 26,086	$ 16,141	$ 23,961	$ 17,134	$ 24,174
3531 SUI Other Cert	$ 8,393	$ 5,940	$ 8,597	$ 8,378	$ 8,774
3540 SUI Assessments	$ 100,000	$ 84,117	$ 100,000	$ 74,616	$ 85,000
3611 WCI Teachers	$ 1,423,396	$ 1,537,507	$ 1,341,116	$ 1,674,151	$ 1,653,444
3612 WCI Class Instr. Aides	$ 6,416	$ 3,471	$ 7,142	$ 3,662	$ 3,359
3620 WCI Classified	$ 715,515	$ 680,243	$ 766,660	$ 719,161	$ 767,525
3630 WCI Other Cert	$ 328,888	$ 315,286	$ 336,863	$ 336,084	$ 342,773
3709 CILB-Holding Account	$ -	$ -	$ -	$ -	$ -
3711 CILB (Teachers)	$ 107,740	$ 71,317	$ 113,906	$ 73,913	$ 79,550
3720 CILB (Classifed)	$ 158,985	$ 98,867	$ 188,253	$ 93,692	$ 96,735
3730 CILB (Other Cert)	$ 48,118	$ 25,202	$ 44,868	$ 18,209	$ 22,778
3811 APPLE** (Teachers)	$ 315,443	$ 357,992	$ 325,704	$ 405,880	$ 416,062
3812 APPLE** (Instr. Aides)	$ 7,369	$ 5,770	$ 8,725	$ 6,397	$ 6,297
3820 APPLE** (Classified)	$ 54,553	$ 56,823	$ 58,049	$ 69,356	$ 56,846
3830 APPLE** (Other Cert)	$ -	$ 15,611	$ -	$ 16,229	$ -
3911 Benefits (Other Academic Instruction)***	$ -	$ -	$ -	$ -	$ -
3920 Benefits (Other Classified)***	$ -	$ -	$ -	$ -	$ -
3930 Other Benefits (Other Cert)***	$ -	$ -	$ -	$ -	$ -
TOTAL EMPLOYEE BENEFITS	**$ 60,248,014**	**$ 53,669,042**	**$ 57,340,401**	**$ 57,573,472**	**$ 61,924,032**
TOTAL COMPENSATION	**$ 187,202,581**	**$ 179,825,776**	**$ 189,464,944**	**$ 193,439,641**	**$ 198,444,396**

**APPLE - Accumulation Program for Part-Time & Limited-Service Employees.

***These lines represent the payments for the various Supplemental Early Retirement Programs, if any

	2023-2024 Adopted Budget	2023-2024 Actual Audited	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
<u>SUPPLIES AND MATERIALS</u>					
4110 Books	$ 386	$ 1,390	$ 386	$ -	$ 1,386
4189 Distributed Reserve*	$ 26,000	$ -	$ 50,000	$ -	$ 57,482
4301 Supplies	$ 1,012,015	$ 1,320,310	$ 1,213,066	$ 1,515,929	$ 1,372,451
4302 Software	$ 25,397	$ 73,340	$ 125,897	$ 128,546	$ 35,857
4303 Duplicating	$ (18,178)	$ (58,410)	$ (12,858)	$ (96,631)	$ (17,231)
4304 Printing	$ 162,708	$ 150,098	$ 164,518	$ 112,440	$ 164,263
4310 Fuel (Gas & Diesel)	$ 114,814	$ 101,991	$ 97,814	$ 68,839	$ 95,867
4400 Instructional Media Supplies	$ 3,077	$ -	$ 3,077	$ -	$ 1,389
<u>TOTAL SUPPLIES AND MATERIALS</u>	**$ 1,326,219**	**$ 1,588,719**	**$ 1,641,900**	**$ 1,729,123**	**$ 1,711,464**
<u>SERVICES</u>					
5120 Consultants	$ 866,959	$ 771,342	$ 1,297,552	$ 1,027,965	$ 1,378,970
5140 Lecturers/Performing Artists	$ 593,638	$ 609,391	$ 560,088	$ 747,558	$ 538,088
5150 Other	$ 1,711,679	$ -	$ 1,000,000	$ 2,250	$ 1,500,000
5189 Distributed Reserve*	$ 3,867,268	$ -	$ 2,431,623	$ -	$ 596,087
5210 Conference/Seminars/Workshops	$ 405,014	$ 629,229	$ 377,628	$ 583,416	$ 443,195
5220 Mileage Expense	$ 20,583	$ 16,144	$ 20,963	$ 12,928	$ 23,332
5250 Student Travel Expense	$ 140,426	$ 99,838	$ 142,426	$ 173,388	$ 151,624
5310 Institutional Membership Fees	$ 288,021	$ 282,612	$ 302,987	$ 299,206	$ 286,659
5410 Property & Liability Insurance		$ 900			
5420 Student Insurance	$ -	$ -	$ -	$ -	$ -
5430 Other Insurance/Extended Learning	$ 1,004	$ -	$ 1,004	$ -	$ -
5440 Insurance / Registration	$ 800,000	$ 773,128	$ 800,000	$ 292,002	$ 800,000

*Encumbrance Roll, Best Project, Intergrated Planning Priority List.

	2023-2024 Adopted Budget	2023-2024 Actual Audited	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
5510 Heating Oil & Gas	$ 530,000	$ 295,739	$ 1,200,000	$ 347,120	$ 400,000
5513 Telephone	$ 46,586	$ 55,175	$ 132,218	$ 64,340	$ 70,000
5514 Water	$ 250,000	$ 285,318	$ 501,200	$ 336,772	$ 400,000
5515 Electricity	$ 2,111,747	$ 3,184,839	$ 3,501,000	$ 3,169,726	$ 2,236,547
5516 Internet Services	$ 14,551	$ 14,129	$ 176,000	$ 42,553	$ 50,000
5521 Waste Disposal	$ 128,444	$ 70,318	$ 300,609	$ 91,856	$ 100,000
5525 General Housekeeping	$ 15,788	$ 20,533	$ 20,269	$ 14,509	$ 21,269
5530 Toxic Waste Disposal	$ 46,597	$ 59,832	$ 54,250	$ 167,228	$ 61,780
5630 Repair/Upkeep-Bldgs./Grounds	$ 706,453	$ 737,685	$ 740,340	$ 722,621	$ 760,000
5640 Repair/Maintenance - Equipment	$ 1,076,395	$ 902,395	$ 1,073,480	$ 942,595	$ 1,000,000
5660 Rental Expense	$ 326,098	$ 193,913	$ 242,005	$ 154,837	$ 200,000
5690 Other	$ 1,000	$ 1,432	$ 1,000	$ -	$ 1,000
5710 Board Elections	$ 265,000	$ 364,027	$ -	$ -	$ 100,000
5720 Auditing Services	$ 91,429	$ 150,640	$ 181,429	$ 82,140	$ 181,429
5730 Legal Expenses	$ 573,420	$ 449,348	$ 573,420	$ 253,903	$ 573,420
5740 Legal Advertising	$ 53,000	$ 21,525	$ 47,000	$ 16,355	$ 20,000
5750 Legal Settlement				$ 5,633,059	
5810 Software License - Multi User	$ 2,603,420	$ 2,505,118	$ 3,567,417	$ 1,396,938	$ 2,308,949
5820 Other Services	$ 2,229,849	$ 1,820,116	$ 1,999,736	$ 5,195,742	$ 5,315,927
5825 Uncollectable Student Fees	$ -	$ (270,873)	$ 5,000	$ 14,539	$ 5,000
5830 Finance Charges	$ 761,000	$ 390,584	$ 551,794	$ 441,428	$ 551,794
5840 Advertising	$ 287,531	$ 242,056	$ 289,531	$ 148,125	$ 289,531
5851 Game Officials	$ 58,000	$ 61,117	$ 77,500	$ 72,059	$ 70,000
5860 Professional Growth Reimbursement	$ 5,000	$ 5,261	$ 5,000	$ 9,508	$ 5,000
5880 Postage	$ 246,611	$ 143,820	$ 245,062	$ 153,956	$ 170,000
5890 LACOE ONLY ACCOUNT		$ -	$ -	$ -	$ -
5930 Reserve for Pending Claims	$ -	$ -	$ -	$ -	$ -
TOTAL SERVICES	**$ 21,122,511**	**$ 14,886,631**	**$ 22,419,531**	**$ 22,610,622**	**$ 20,609,601**

	2023-2024 Adopted Budget	2023-2024 Actual Audited	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget	
CAPITAL OUTLAY						
6210 Construction and Modifications	$ 11,000	$ -	$ -	$ -	$ -	
6213 Inspection	$ -	$ -	$ -	$ -	$ -	
6259 Building Construction Management		$ 10,000				
6310 Library Books	$ -	$ -	$ -	$ -	$ -	
6410 New Equipment	$ 210,692	$ 115,057	$ 189,660	$ 107,842	$ 163,743	
6411 Computer Equipment	$ 45,643	$ 38,924	$ 64,840	$ 64,864	$ 57,544	
6412 Depreciable Equipment	$ 201,443	$ 89,101	$ 191,364	$ 56,786	$ 53,226	
6413 Computer Equipment >5,000	$ 135	$ -	$ -	$ -	$ -	
6430 Equipment Lease Purchase	$ 172,000	$ 63,978	$ 108,000	$ 102,433	$ 108,000	
6489 Distributed Reserve	$ -	$ -	$ -	$ -	$ -	
TOTAL CAPITAL OUTLAY	**$ 640,913**	**$ 317,060**	**$ 553,864**	**$ 331,925**	**$ 382,513**	
TOTAL EXPENSE	**$ 210,292,224**	**$ 196,618,186**	**$ 214,080,239**	**$ 218,111,311**	**$ 221,147,974**	
OTHER OUTGO						
7310 Non Mandatory Transfers	$ 7,850,000	$ 24,757,474	$ 2,894,000	$ 13,981,556	$ 7,201,676	*
7500 Student Financial Aid	$ -	$ -	$ -	$ 80	$ -	
7501 Financial Aid Title IV	$ -	$ -	$ -	$ -	$ -	
7610 Other Payments to Students Books/Supplies	$ -	$ -	$ -	$ -	$ -	
7620 Other Payments for Students	$ 2,750	$ -	$ 2,750	$ -	$ 2,750	
7689 Distributed Reserves Other Payments to Students	$ -	$ -	$ -	$ -	$ -	
7900 Contingencies	$ -	$ -	$ -	$ -	$ -	
TOTAL OTHER OUTGO	**$ 7,852,750**	**$ 24,757,474**	**$ 2,896,750**	**$ 13,981,636**	**$ 7,204,426**	
FUND BALANCE						
9760 Designated - General Reserve	$ -	$ -	$ -	$ -	$ -	
TOTAL FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL APPROPRIATED	**$ 218,144,974**	**$ 221,375,660**	**$ 216,976,989**	**$ 232,092,947**	**$ 228,352,400**	

*Represents transfer of funds in Fund 01 to other Funds: Capital Outlay, Police & Safety, Student Health Services, Property & Liability Insurance, and Supplemental Health Care Fund.

	2023-2024 Adopted Budget	2023-2024 Actual Audited	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
GENERAL FUND SUMMARY					
AVAILABLE REVENUE					
Beginning Balance	$ 48,257,894	$ 48,257,894	$ 53,860,029	$ 53,860,029	$ 54,657,991
General Ledger Adjustment	$ -	$ -	$ -	$ -	$ -
Total Income	$ 218,160,071	$ 226,977,795	$ 216,978,349	$ 232,890,909	$ 228,352,400
TOTAL RESOURCES	**$ 266,417,965**	**$ 275,235,689**	**$ 270,838,378**	**$ 286,750,938**	**$ 283,010,391**
APPROPRIATIONS					
Total Expenses	$ 210,292,224	$ 196,618,186	$ 214,080,239	$ 218,111,311	$ 221,147,974
Interfund Transfers/Other Outgo*	$ 7,852,750	$ 24,757,474	$ 2,896,750	$ 13,981,636	$ 7,204,426
TOTAL OUTGO	**$ 218,144,974**	**$ 221,375,660**	**$ 216,976,989**	**$ 232,092,947**	**$ 228,352,400**
Ending Balance	$ 48,272,991	$ 53,860,029	$ 53,861,389	$ 54,657,991	$ 54,657,991
TOTAL APPROPRIATIONS	**$ 218,144,974**	**$ 221,375,660**	**$ 216,976,989**	**$ 232,092,947**	**$ 228,352,400**
ENDING BALANCE					
As a percent of: Income	22.13%	23.73%	24.82%	23.47%	23.94%
Expenses**	22.13%	24.33%	24.82%	23.55%	23.94%
COMPENSATION SUMMARY					
Total Income	$ 218,160,071	$ 226,977,795	$ 216,978,349	$ 232,890,909	$ 228,352,400
Total Expenses	$ 210,292,224	$ 196,618,186	$ 214,080,239	$ 218,111,311	$ 221,147,974
Total Compensation	$ 187,202,581	$ 179,825,776	$ 189,464,944	$ 193,439,641	$ 198,444,396
Compensation as Percent of Income	85.81%	79.23%	87.32%	83.06%	86.90%
Compensation as Percent of Expenses	89.02%	91.46%	88.50%	88.69%	89.73%

*Represents transfer of funds in Fund 01 to other Funds: Capital Outlay, Police & Safety, Student Health Services, Property & Liability Insurance, and Supplemental Health Care Fund.

** Beginning FY includes Total Other Outgo

	2024-2025 Adopted Budget		2024-2025 Actual Unaudited		2025-2026 Adopted Budget	
FUND 03 RESTRICTED GENERAL FUND						
BEGINNING BALANCE	$	9,171,792	$	9,171,792	$	20,953,575
REVENUE	$	157,334,255	$	111,587,170	$	131,150,265
APPROPRIATIONS	$	157,909,289	$	99,805,386	$	130,792,968
ENDING BALANCE	**$**	**8,596,758**	**$**	**20,953,576**	**$**	**21,310,872**
FUND 29 CAPITAL SERVICING FUND						
BEGINNING BALANCE	$	-	$	-	$	-
REVENUE	$	-	$	-	$	-
APPROPRIATIONS	$	-	$	-	$	-
ENDING BALANCE	**$**	**-**	**$**	**-**	**$**	**-**
FUND 33 CHILD DEVELOPMENT FUND						
BEGINNING BALANCE	$	1,675,563	$	1,675,563	$	2,180,742
REVENUE	$	2,049,674	$	1,794,445	$	2,105,820
APPROPRIATIONS	$	2,049,674	$	1,289,266	$	2,105,820
ENDING BALANCE	**$**	**1,675,563**	**$**	**2,180,742**	**$**	**2,180,742**
FUND 41 CAPITAL OUTLAY FUND						
BEGINNING BALANCE	$	67,148,859	$	67,148,859	$	57,580,125
REVENUE	$	8,850,414	$	22,396,094	$	2,257,910
APPROPRIATIONS	$	72,776,541	$	31,964,828	$	49,736,410
ENDING BALANCE	**$**	**3,222,732**	**$**	**57,580,125**	**$**	**10,101,625**
FUND 42 BUILDING FUND						
BEGINNING BALANCE	$	88,259,152	$	88,259,152	$	83,992,964
REVENUE	$	3,500,555	$	8,930,678	$	2,529,284
APPROPRIATIONS	$	-	$	13,196,865	$	81,866,583
ENDING BALANCE	**$**	**91,759,707**	**$**	**83,992,965**	**$**	**4,655,665**

	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
FUND 43 SCHEDULED MAINTENANCE FUND			
BEGINNING BALANCE	$ 2,250,971	$ 2,250,971	$ 2,779,738
REVENUE	$ 12,006,695	$ 2,204,461	$ 10,331,003
APPROPRIATIONS	$ 12,006,695	$ 1,675,693	$ 10,331,003
ENDING BALANCE	**$ 2,250,971**	**$ 2,779,739**	**$ 2,779,738**
FUND 59 IDENTITY SERVICES FUND			
BEGINNING BALANCE	$ -	$ -	$ -
REVENUE	$ -	$ -	$ -
APPROPRIATIONS	$ -	$ -	$ -
ENDING BALANCE	**$ -**	**$ -**	**$ -**
FUND 61 WORKERS' COMPENSATION SELF-INSURANCE FUND			
BEGINNING BALANCE	$ 6,427,464	$ 6,427,464	$ 7,806,534
REVENUE	$ 2,640,000	$ 3,925,496	$ 2,800,000
APPROPRIATIONS	$ 2,700,000	$ 2,546,425	$ 2,800,000
ENDING BALANCE	**$ 6,367,464**	**$ 7,806,535**	**$ 7,806,534**
FUND 62 PROPERTY & LIABILITY SELF-INSURANCE FUND			
BEGINNING BALANCE	$ 2,391,858	$ 2,391,858	$ 3,462,084
REVENUE	$ -	$ 2,798,888	$ 2,300,000
APPROPRIATIONS	$ 1,500,000	$ 1,728,662	$ 2,300,000
ENDING BALANCE	**$ 891,858**	**$ 3,462,084**	**$ 3,462,084**
FUND 63 DENTAL COVERAGE SELF-INSURANCE FUND			
BEGINNING BALANCE	$ 3,203,371	$ 3,203,371	$ 3,522,904
REVENUE	$ 1,300,000	$ 1,805,484	$ 1,300,000
APPROPRIATIONS	$ 1,300,000	$ 1,485,951	$ 1,300,000
ENDING BALANCE	**$ 3,203,371**	**$ 3,522,904**	**$ 3,522,904**

	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
FUND 64 SUPPLEMENTAL HEALTH INSURANCE / OTHER POST-EMPLOYMENT BENEFITS SELF-INSURANCE FUND			
BEGINNING BALANCE	$ 3,357,119	$ 3,357,119	$ 3,754,220
REVENUE	$ -	$ 2,311,423	$ 2,100,000
APPROPRIATIONS	$ 2,100,000	$ 1,914,322	$ 2,100,000
ENDING BALANCE	**$ 1,257,119**	**$ 3,754,220**	**$ 3,754,220**
FUND 69 OTHER INTERNAL SVC FUND - PERS/STRS			
BEGINNING BALANCE	$ 2,784,394	$ 2,784,394	$ 3,080,545
REVENUE	$ -	$ 296,151	$ -
APPROPRIATIONS	$ -	$ -	$ -
ENDING BALANCE	**$ 2,784,394**	**$ 3,080,545**	**$ 3,080,545**
FUND 74 STUDENT FINANCIAL AID FUND			
BEGINNING BALANCE	$ 1,424,611	$ 1,424,611	$ 2,247,894
REVENUE	$ 56,004,324	$ 67,753,174	$ 74,261,981
APPROPRIATIONS	$ 56,004,324	$ 66,929,891	$ 74,261,981
ENDING BALANCE	**$ 1,424,611**	**$ 2,247,894**	**$ 2,247,894**

	2024-2025 Adopted Budget	2024-2025 Actual Unaudited	2025-2026 Adopted Budget
FUND 71 ASSOCIATED STUDENTS TRUST FUND			
BEGINNING BALANCE	$ 711,622	$ 711,622	$ 795,002
REVENUE	$ 185,825	$ 168,190	$ 173,435
APPROPRIATIONS	$ 67,707	$ 84,810	$ 74,839
ENDING BALANCE	**$ 829,740**	**$ 795,002**	**$ 893,598**
FUND 72 STUDENT REP FEE TRUST FUND			
BEGINNING BALANCE	$ 416,684	$ 416,684	$ 429,902
REVENUE	$ 115,712	$ 93,682	$ 99,438
APPROPRIATIONS	$ 81,758	$ 80,464	$ 77,739
ENDING BALANCE	**$ 450,638**	**$ 429,902**	**$ 451,601**
FUND 76 INVESTMENT TRUST FUNDS			
BEGINNING BALANCE	$ 42,411,660	$ 42,411,660	$ 46,823,748
REVENUE	$ 3,000,000	$ 4,523,387	$ 4,000,000
APPROPRIATIONS	$ 80,000	$ 111,299	$ 110,000
ENDING BALANCE	**$ 45,331,660**	**$ 46,823,748**	**$ 50,713,748**
FUND 79 TRUST AND AGENCY FUNDS			
BEGINNING BALANCE	$ 2,921,843	$ 2,921,843	$ 3,009,348
REVENUE	$ 1,643,041	$ 1,525,943	$ 1,464,089
APPROPRIATIONS	$ 1,317,387	$ 1,438,438	$ 1,383,040
ENDING BALANCE	**$ 3,247,497**	**$ 3,009,348**	**$ 3,090,397**

PASADENA AREA COMMUNITY COLLEGE DISTRICT

2024-2025 to 2025-2026 Comparison
All Funds
Budgeted Personnel Positions

Account Code	Account Description	2024-2025 TOTAL	2025-2026 TOTAL
1110	Teachers	337.65	331.65
1111	Instructional Monthly Other	4.37	3.77
1180	Teachers' Sabbaticals	5.48	7.23
1360	Long Term Substitutes	0	0
	Total Teaching	347.50	342.65
1220	Academic Managers	39	40.50
1230	Counselors/Librarians/Others	51.77	50.17
1270	Noninstructional – Reassigned Time	50.01	50.20
1280	Others Sabbaticals	1	1.50
	Total Other Academic	141.78	142.37
TOTAL ACADEMIC		**489.28**	**485.02**
2120	Classified Managers	35	39
2125	Classified Supervisors	24	25.50
	Total Classified Management	59	64.50
2127	Classified Confidential	14	14
2130	Classified Monthly	344.79	353.40
2140	Classified M&O Hourly	81	78.5
	Total Classified Non-Management	439.79	445.90
TOTAL CLASSIFIED		**498.79**	**510.40**
TOTAL POSITIONS		**988.07**	**995.42**