

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		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	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 / Administrative 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		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	Adopted	Budget
LOCAL										
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 Administrative 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
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

*Salvage.

	2023-2024		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual Unaudited		Adopted	Budget
<u>TOTAL GENERAL REVENUE SUMMARY</u>										
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		2023-2024		2024-2025		2024-2025		2025-2026	
Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	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
<u>TOTAL ACADEMIC</u>	\$	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		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	Adopted	Budget
<u>CLASSIFIED SALARIES</u>										
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
<u>TOTAL CLASSIFIED</u>	\$	36,338,633	\$	33,598,323	\$	37,997,223	\$	35,431,459	\$	40,432,780
<u>TOTAL SALARIES</u>	\$	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		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	Adopted	Budget
<u>EMPLOYEE BENEFITS</u>										
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 Teachers	\$	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-Retiree paid, Classified	\$	-	\$	-	\$	-	\$	-	\$	-
3490 HWB Retirement Benefits: Current	\$	-	\$	-	\$	-	\$	-	\$	-
3491 HWB Retirement Benefits: Funding	\$	-	\$	-	\$	-	\$	-	\$	-

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

	2023-2024		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	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 (Classified)	\$	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		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	Adopted	Budget
SUPPLIES AND MATERIALS										
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
TOTAL SUPPLIES AND MATERIALS	\$	1,326,219	\$	1,588,719	\$	1,641,900	\$	1,729,123	\$	1,711,464
SERVICES										
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		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	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	\$	-	\$	-	\$	-	\$	-	\$	-
<u>TOTAL SERVICES</u>	\$	21,122,511	\$	14,886,631	\$	22,419,531	\$	22,610,622	\$	20,609,601

	2023-2024		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	Adopted	Budget
<u>CAPITAL OUTLAY</u>										
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	\$	-	\$	-	\$	-	\$	-	\$	-
<u>TOTAL CAPITAL OUTLAY</u>	\$	640,913	\$	317,060	\$	553,864	\$	331,925	\$	382,513
<u>TOTAL EXPENSE</u>	\$	210,292,224	\$	196,618,186	\$	214,080,239	\$	218,111,311	\$	221,147,974
<u>OTHER OUTGO</u>										
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	\$	-	\$	-	\$	-	\$	-	\$	-
<u>TOTAL OTHER OUTGO</u>	\$	7,852,750	\$	24,757,474	\$	2,896,750	\$	13,981,636	\$	7,204,426
<u>FUND BALANCE</u>										
9760 Designated - General Reserve	\$	-	\$	-	\$	-	\$	-	\$	-
<u>TOTAL FUND BALANCE</u>	\$	-	\$	-	\$	-	\$	-	\$	-
<u>TOTAL APPROPRIATED</u>	\$	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		2023-2024		2024-2025		2024-2025		2025-2026	
	Adopted	Budget	Actual	Audited	Adopted	Budget	Actual	Unaudited	Adopted	Budget
<u>GENERAL FUND SUMMARY</u>										
<u>AVAILABLE REVENUE</u>										
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
<u>APPROPRIATIONS</u>										
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
<u>ENDING BALANCE</u>										
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%
<u>COMPENSATION SUMMARY</u>										
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		2024-2025		2025-2026	
	Adopted	Budget	Actual	Unaudited	Adopted	Budget
<u>FUND 03 RESTRICTED GENERAL FUND</u>						
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
<u>FUND 29 CAPITAL SERVICING FUND</u>						
BEGINNING BALANCE	\$	-	\$	-	\$	-
REVENUE	\$	-	\$	-	\$	-
APPROPRIATIONS	\$	-	\$	-	\$	-
ENDING BALANCE	\$	-	\$	-	\$	-
<u>FUND 33 CHILD DEVELOPMENT FUND</u>						
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
<u>FUND 41 CAPITAL OUTLAY FUND</u>						
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
<u>FUND 42 BUILDING FUND</u>						
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		2024-2025		2025-2026	
	Adopted	Budget	Actual	Unaudited	Adopted	Budget
<u>FUND 43 SCHEDULED MAINTENANCE FUND</u>						
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
<u>FUND 59 IDENTITY SERVICES FUND</u>						
BEGINNING BALANCE	\$	-	\$	-	\$	-
REVENUE	\$	-	\$	-	\$	-
APPROPRIATIONS	\$	-	\$	-	\$	-
ENDING BALANCE	\$	-	\$	-	\$	-
<u>FUND 61 WORKERS' COMPENSATION SELF-INSURANCE FUND</u>						
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
<u>FUND 62 PROPERTY & LIABILITY SELF-INSURANCE FUND</u>						
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
<u>FUND 63 DENTAL COVERAGE SELF-INSURANCE FUND</u>						
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		2024-2025		2025-2026	
	Adopted	Budget	Actual	Unaudited	Adopted	Budget
<u>FUND 64 SUPPLEMENTAL HEALTH INSURANCE / OTHER POST-EMPLOYMENT BENEFITS SELF-INSURANCE FUND</u>						
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
<u>FUND 69 OTHER INTERNAL SVC FUND - PERS/STRS</u>						
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
<u>FUND 74 STUDENT FINANCIAL AID FUND</u>						
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		2024-2025		2025-2026	
	Adopted	Budget	Actual	Unaudited	Adopted	Budget
<u>FUND 71 ASSOCIATED STUDENTS TRUST FUND</u>						
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
<u>FUND 72 STUDENT REP FEE TRUST FUND</u>						
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
<u>FUND 76 INVESTMENT TRUST FUNDS</u>						
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
<u>FUND 79 TRUST AND AGENCY FUNDS</u>						
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