

2026-2027

Adoption Budget Summary

Please note that the 2026-27 Adoption Budget Summary and other budget-related materials discussed at the Board Meeting on September 9, 2026 will be posted to the PCC website under Fiscal Services – Budget/Forecast & Analysis (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 9, 2026

Board of Trustees

Steve Gibson, President, Area 3

Ryan Liu, Vice President, Area 6

James Aragon, Clerk, Area 2

Sandra Chen Lau, Trustee, Area 1

Tammy Silver, Trustee, Area 4

Kristine Kwong, Trustee, Area 5

Alton Wang, Trustee, Area 7

Jesslie Vega, Student Trustee

Pasadena City College
Adoption Budget 2026-27
Fund 01 Unrestricted General Fund

		2024-25		2025-26		2026-27
		Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget
Acct	Acct Title					
Revenue						
811000	Forest Reserve	-	4,582	-	5,123	4,600
812000	Higher Education	474,351	360,631	421,260	215,496	194,423
815000	Student Financial Aid	110,000	108,541	110,000	107,505	114,244
819900	Other Federal Revenues	605,010	105,815	167,070	70,649	157,952
Federal Revenue		1,189,361	579,569	698,330	398,774	471,219
861100	State General Apportionment	97,144,261	92,887,777	103,572,994	93,693,475	108,233,510
861200	Other General Apportionments/Basic	-	3,155,543	-	(382,787)	-
861300	Enrollment Fee Administration	175,000	219,283	175,000	468,403	457,813
861700	Part-time Faculty Compensation	532,422	1,802,062	532,422	1,374,972	1,300,487
862900	Other General Categorical Apportion	77,911	79,418	66,749	100,462	119,428
863000	Educational Protection Act - EPA	25,182,598	37,994,164	30,188,245	41,901,566	46,009,675
863001	Educational Protection ACT - EPA PY	-	(253,770)	-	(574,722)	-
865900	Other Reimbursable Categorical Prog	184,891	54,836	113,358	41,965	90,362
867200	Homeowners property tax relief	70,000	133,707	100,000	130,057	135,259
867900	Other Tax Relief Subventions	70,000	9,334	-	(0)	
868100	State Lottery Proceeds	3,978,912	3,690,979	4,231,547	4,652,699	4,507,725
868200	State Mandated Costs	833,423	833,945	833,945	826,191	850,000
869300	FULL-TIME FACULTY HIRING	1,764,223	3,378,795	2,567,884	3,378,795	3,378,795
869500	CA STRS in Behalf Contribution	8,000,000	7,857,901	6,500,000	7,501,321	7,000,000
869900	Other Miscellaneous State Revenue	141,779	124,555	155,826	587,995	109,912
State Revenue		138,085,420	151,968,530	149,037,970	153,700,392	172,192,965
881100	Property Taxes Secured Roll	38,111,789	35,536,520	37,500,000	36,489,201	37,948,776
881200	Property Taxes Supplemental	750,000	722,267	750,000	743,935	773,692

		2024-25		2025-26		2026-27
Acct	Acct Title	Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget
881300	Property Taxes Unsecured	1,206,232	1,146,543	1,206,232	1,162,666	1,209,173
881600	Property Taxes Prior Year	1,000,000	1,003,589	1,000,000	1,025,483	1,066,502
881700	Education Revenue Augm Fund-ERAF	7,510,123	11,274,135	11,573,512	10,303,709	10,303,709
881800	Redevelopment Agency Funds-Pass-Thr	1,000,000	2,289,909	1,000,000	2,361,593	210,173
881900	Redevelopment Agency Funds-Residual	-	188,307	-	202,089	0
882000	Contributions/Gifts/Grants/Endow.	1,538,316	8,654	1,549,006	23,185	1,648,703
885900	Rents Miscellaneous	-	-	-	6,142	
886000	Interest/Investment Income	250,000	1,447,220	500,000	974,936	1,000,000
886100	Unrealized Gain Loss on Cash in Cty	-	1,271,588	-	282,008	
887200	Community Service Classes	400,000	460,349	400,000	432,489	450,000
887250	Community Svc Classes - Voc Rehab	500,000	662,926	500,000	522,208	600,000
887400	Enrollment	11,990,252	22,544,485	9,564,090	22,780,994	10,927,040
887401	Enrollment - BOG Fee Waiver	-	(13,158,530)	-	(13,340,183)	-
887700	Instructional Materials Fees & Sale	35,000	29,318	35,000	15,785	35,000
887800	Insurance	800,000	810,884	800,000	756,080	750,000
887900	Student Records	65,000	104,454	65,000	80,146	100,000
888000	Non Resident Tuition	11,814,356	10,487,876	11,639,760	9,618,223	10,620,000
888500	Other Student Fees	46,000	50,697	46,000	30,670	25,000
888501	Other Student Fees - HEERF Recovery	-	(7,894)			
889000	RDA, Parking/Traffic Fees, NSF Chec	378,000	434,243	245,000	359,038	425,000
889200	RDA Liquidation	-		-	86,338	89,792
889500	Other Local Revenue	307,500	313,286	237,500	578,329	525,000
Local Revenue		77,702,568	77,620,824	78,611,100	75,495,062	78,707,560
891200	Sale of Equipment and Supplies	1,000	4,331	5,000	-	
898000	Interfund Transfers-In from Other F	-	-			
Other Revenue		1,000	4,331	5,000	-	
Total Revenue		216,978,349	230,173,254	228,352,400	229,594,227	251,371,744

		2024-25		2025-26		2026-27
		Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget
Acct	Acct Title					
Expenditures						
Salaries and Benefits						
111000	Instructional Monthly Salaries	41,238,411	41,392,129	41,336,110	41,197,642	39,780,396
111100	Instructional Monthly Other	513,402	471,035	480,094	475,696	444,532
118000	Sabbatical Leave-Instructors	736,689	801,249	927,117	870,626	1,331,817
118900	Distributed Reserve	3,151,228	-	2,216,361	-	3,300,012
Instructional Salaries		45,639,730	42,664,414	44,959,682	42,543,964	44,856,757
121000	Noninstructional Contract Overload	-	19,108	-	43,437	
122000	Noninstructional Administrators/Sup	6,487,674	6,223,262	6,754,689	6,798,502	6,907,177
123000	Noninstructional Other	3,576,362	3,320,416	3,587,446	3,687,901	3,448,616
124000	Noninstructional Adjunct	277,815	617,509	228,502	583,802	647,247
127000	Noninstructional Reassigned	5,360,761	5,595,240	5,662,163	5,822,356	5,854,480
128000	Sabbatical Leave-Non Instructional	124,934	96,203	193,762	201,654	231,290
Noninstructional Salaries		15,827,546	15,871,738	16,426,562	17,137,651	17,088,810
131000	Instructional Contract Overload	5,398,779	6,579,586	5,398,779	6,915,250	6,894,517
132000	Instructional Adjunct	26,000,000	33,970,684	28,000,000	34,256,036	33,718,125
132100	Instructional Hourly Other	21,128	4,577	15,000	840	6,409
133000	Sub Instrucional Hourly	422,037	477,798	370,696	531,195	496,928
Adjunct Salaries		31,841,944	41,032,646	33,784,475	41,703,320	41,115,979
142000 Stipends		818,100	865,913	916,865	804,417	1,052,407
Stipends		818,100	865,913	916,865	804,417	1,052,407
Total Academic Salaries		94,127,320	100,434,710	96,087,584	102,189,353	104,113,953

		2024-25		2025-26		2026-27
Acct	Acct Title	Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget
211500	Board of Trustees	33,600	32,800	33,600	33,600	33,600
212000	Classified Management Salaries	5,213,032	4,865,027	5,888,827	5,335,643	6,234,737
212500	Classified Supervision	3,039,348	2,886,233	3,148,833	3,054,913	3,162,470
212700	Confidential	1,566,245	1,561,598	1,633,921	1,576,512	1,593,209
213000	Classified Monthly Salaries	17,736,046	17,949,887	20,133,535	19,534,218	20,567,707
214000	Maintenance and Operations	5,810,426	4,885,674	5,846,359	5,584,463	5,887,599
218900	Distributed Reserve	2,006,673	-	1,036,165	-	1,334,841
Classified Salaries		35,405,370	32,181,220	37,721,240	35,119,349	38,814,162
231000	Classified Stipends	-	-	-	72	-
231100	Student Help	859,487	706,587	853,784	864,173	1,132,346
231200	Relief or Extra Help Hourly	1,339,869	1,836,739	1,426,835	1,881,680	1,836,739
231400	Overtime Classified Monthly & Hourly	229,254	523,806	263,107	605,916	566,310
Professional Experts, Student Workers, Overtime		2,428,610	3,067,132	2,543,726	3,351,841	3,535,395
241000	Instructional Aides-Hrly & OT Reg F	163,243	183,107	167,814	122,406	188,084
Instructional Aides		163,243	183,107	167,814	122,406	188,084
Total Classified Salaries		37,997,223	35,431,459	40,432,780	38,593,595	42,537,641

Acct	Acct Title	2024-25		2025-26		2026-27
		Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget
311100	STRS-Instructional	9,616,991	11,679,230	11,574,111	11,661,328	12,823,283
312000	STRS-Classified	73,180	66,265	76,774	83,773	52,757
313000	STRS-Academic Noninstructional	2,763,101	2,417,322	2,819,699	2,690,834	3,105,055
315000	STRS-in Behalf Payment	8,000,000	7,847,258	6,500,000	7,489,714	7,000,000
318900	Distributed Reserve	739,012	-	1,257,558	-	1,584,417
STRS		21,192,284	22,010,076	22,228,142	21,925,649	24,565,512
321100	PERS-Instructional	86,841	131,422	90,242	132,713	95,855
321200	PERS-Instructional Aides	-	3,294	-	1,890	-
322000	PERS-Classified	8,628,403	8,204,311	9,701,755	9,120,677	9,973,279
323000	PERS-Academic Noninstructional	598,446	545,275	618,210	546,012	528,423
PERS		9,313,690	8,884,303	10,410,207	9,801,292	10,597,557
331100	OASDI-Instructional	19,903	40,685	20,869	45,051	-
331200	OASDI-Instructional Aides	-	769	-	514	-
332000	OASDI-Classified	2,219,417	1,955,568	2,304,203	2,145,715	2,355,875
333000	OASDI-Academic Noninstructional	137,168	111,604	142,966	116,388	123,509
335100	Medicare-Instructional	972,340	1,194,115	1,240,083	1,206,063	1,236,256
335200	Medicare-Instructional Aides	2,374	2,655	2,438	1,774	2,729
336000	Medicare-Classified	532,042	500,802	538,821	544,353	584,525
337000	Medicare-Academic Noninstructional	245,678	238,057	250,806	254,422	264,825
OASDI		4,128,922	4,044,256	4,500,186	4,314,282	4,567,718
341100	HWB-Instructional	8,441,872	8,726,264	8,641,596	9,122,748	9,231,408
342000	HWB-Classified	8,465,999	7,942,366	9,916,020	9,294,071	11,614,654
343000	HWB-Academic Noninstructional	2,436,858	2,407,566	2,642,530	2,669,352	2,939,316
Health and Welfare		19,344,729	19,076,195	21,200,146	21,086,171	23,785,378
351100	SUI-Instructional	33,583	41,688	21,945	41,944	33,519
351200	SUI-Instructional Aides	3,349	92	89	61	97
352000	SUI-Classified	23,961	17,134	24,174	18,866	17,403

Acct	Acct Title	2024-25		2025-26		2026-27
		Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget
353100	SUI-Academic Noninstructional	8,597	8,378	8,774	8,950	24,773
354000	SUI-Assessment	100,000	74,616	85,000	79,578	85,000
State Unemployment		169,490	141,906	139,982	149,399	160,791
361100	WCI-Instructional	1,341,116	1,674,151	1,653,444	1,684,790	1,707,883
361200	WCI-Instructional Aides	7,142	3,662	3,359	2,448	3,764
362000	WCI-Classified	766,660	719,161	767,525	792,607	854,312
363000	WCI-Academic Noninstructional	336,863	336,084	342,773	359,002	363,708
Workers' Compensation		2,451,781	2,733,058	2,767,101	2,838,847	2,929,667
371100	CILB-Instructional	113,906	73,913	79,550	91,950	75,485
372000	CILB-Classified	188,253	93,692	96,735	95,569	87,325
373000	CILB-Other Academic Noninstructiona	44,868	18,209	22,778	25,871	16,375
Other Post-Employment Benefits		347,027	185,814	199,063	213,389	179,185
381100	APPLE-Academic Instructional	325,704	405,880	416,062	403,218	469,009
381200	APPLE-Instructional Aides	8,725	6,397	6,297	4,275	7,057
382000	APPLE-Classified	58,049	69,356	56,846	67,917	84,414
383000	APPLE-Other Academic Noninstruction	-	16,229	-	14,604	-
APPLE		392,478	497,862	479,205	490,014	560,480
391100	Other Benefits-Academic Instruction	-	-	-	229,681	813,066
392000	Other Benefits-Classified	-	-	-	173,178	699,280
393000	Other Benefits-Academic Noninstruct	-	-	-	27,886	72,760
PARS		-	-	-	430,745	1,585,106
Total Employee Benefits		57,340,401	57,573,472	61,924,032	61,249,788	68,931,393
Total Salaries and Benefits		189,464,944	193,439,641	198,444,396	202,032,736	215,582,986

		2024-25		2025-26		2026-27
		Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget
Acct	Acct Title					
Other Operating Expenses						
411000	Books, Magazines and Periodicals	386	-	1,386	-	
418900	Distributed Reserve	50,000	-	57,482	-	19,401
	Books, Magazines, Periodicals	50,386	-	58,868	-	19,401
430100	Supplies and Materials	1,213,066	1,515,929	1,372,451	1,671,230	1,742,578
430200	Software	125,897	128,546	35,857	3,792	10,485
430300	Duplicating	(12,858)	(96,631)	(17,231)	(74,703)	(84,949)
430400	Printing	164,518	112,440	164,263	108,506	150,728
431000	Fuel	97,814	68,839	95,867	69,918	79,150
	Supplies and Materials	1,588,437	1,729,122	1,651,207	1,778,743	1,897,992
440000	Media Supplies/Materials	3,077	-	1,389	-	
	Media Supplies/Materials	3,077	-	1,389	-	
	Total Supplies and Materials	1,641,900	1,729,122	1,711,464	1,778,743	1,917,393
512000	Consultants	1,297,552	1,027,965	1,378,970	1,024,686	1,852,715
514000	Lecturers/Performing Artists/Presen	560,088	747,558	538,088	590,406	685,567
515000	Other Personal & Consulting Service	1,000,000	2,250	1,500,000	369	1,210
518900	Distributed Reserve	2,431,623	-	596,087	-	418,038
	Consultants	5,289,263	1,777,772	4,013,145	1,615,461	2,957,530
521000	Conferences, Seminars, Workshops, R	377,628	583,416	443,195	637,418	507,140
522000	Mileage	20,963	12,928	23,332	24,398	18,937
525000	Student Travel	142,426	173,388	151,624	146,668	124,669
	Conferences and Travel	541,017	769,732	618,151	808,484	650,746
531000	Dues and Membership	302,987	299,206	286,659	292,839	334,575
	Dues and Memberships	302,987	299,206	286,659	292,839	334,575
541000	Property & Liability Ins	1,004				
544000	Insurance/Registration	800,000	292,002	800,000	772,128	830,080
	Insurance	801,004	292,002	800,000	772,128	830,080

		2024-25		2025-26		2026-27
Acct	Acct Title	Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget
551000	Heating, Oil and Gas	1,200,000	347,120	400,000	399,443	447,940
551300	Telephone	132,218	64,340	70,000	79,605	79,133
551400	Water	501,200	336,772	400,000	402,891	395,747
551500	Electricity	3,501,000	3,169,726	2,236,547	3,353,762	3,555,310
551600	Internet Services	176,000	42,553	50,000	89,467	120,994
552100	Waste Disposal	300,609	91,856	100,000	105,822	162,323
552500	General Housekeeping	20,269	14,509	21,269	12,949	14,527
553000	Hazardous Materials Disposal	54,250	167,228	61,780	147,897	172,293
Utilities		5,885,546	4,234,105	3,339,596	4,591,835	4,948,267
563000	Repair/Upkeep Bldgs and Grounds	740,340	722,620	760,000	866,441	912,205
564000	Repair and Maintenance of Equipment	1,073,480	942,595	1,000,000	827,294	987,571
566000	Rentals	242,005	154,837	200,000	78,029	135,333
566010	Instructional Facilities Rentals	-	-	-	21,889	20,499
569000	Other Rents, Leases & Repairs	1,000	-	1,000	-	-
Repair and Maintenance		2,056,825	1,820,052	1,961,000	1,793,653	2,055,608
571000	Trustee Election	-	-	100,000	-	200,000
572000	Auditing Services	181,429	82,140	181,429	117,440	150,597
573000	Legal Expenses	573,420	253,903	573,420	343,556	445,354
574000	Legal Advertising	47,000	16,355	20,000	16,565	17,187
575000	Legal Settlement	-	5,633,059	-	127,631	4,370,605
Legal Services		801,849	5,985,457	874,849	605,191	5,183,743
581000	Multiuser Software License	3,567,417	1,396,938	2,308,949	1,635,543	2,735,642
582000	Other Services	1,999,736	5,195,742	5,315,927	3,793,659	4,353,700
582500	Uncollectable Student Fees & Other	5,000	14,539	5,000	1,049	1,088
583000	Finance Charge	551,794	441,428	551,794	438,634	438,758
584000	Advertising	289,531	148,125	289,531	292,714	369,690
585100	Game Officials	77,500	72,059	70,000	71,475	70,162

Acct	Acct Title	2024-25		2025-26		2026-27
		Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget
586000	Professional Growth Reimbursement	5,000	9,508	5,000	11,181	7,606
588000	Postage	245,062	153,956	170,000	95,862	110,850
	Software and Other	6,741,040	7,432,296	8,716,201	6,340,117	8,087,496
	Total Software and Services	22,419,531	22,610,621	20,609,601	16,819,708	25,048,044
	625900 Buildings Construction Management \$	-				
	Capital Services	-				
641000	New Equipment between \$500-4999	189,660	107,842	163,743	73,675	67,352
641100	Computer Equipment between \$500-499	64,840	64,864	57,544	50,428	47,125
641200	New Equipment \$5,000 or Greater	191,364	56,787	53,226	168,260	168,634
643000	Equipment Lease Purchases	108,000	102,433	108,000	93,873	100,552
648900	Distributed Reserve	-				3,976
	Equipment	553,864	331,926	382,513	386,237	387,639
	Total Capital Outlay	553,864	331,926	382,513	386,237	387,639
	Total Operating Expenses	214,080,239	218,111,311	221,147,974	221,017,424	242,936,062
731000	Non-Mandatory Transfers	2,894,000	13,981,556	7,201,676	7,210,897	9,786,068
750000	Student Financial Aid	-	80			
762000	Other Payments to Students Other Se	2,750	-	2,750	720	14,800
	Total Nonoperating Expenses	2,896,750	13,981,636	7,204,426	7,211,616	9,800,868
	Total Expenditures	216,976,989	232,092,947	228,352,400	228,229,041	252,736,930
	Surplus/(Deficit)	1,360	(1,919,693)	-	1,365,187	(1,365,187)
	Beginning Reserve Balance	53,860,030	53,860,030	51,940,337	51,940,337	53,305,524
	Ending Reserve Balance	53,861,390	51,940,337	51,940,337	53,305,524	51,940,337

2024-25		2025-26		2026-27
Adoption Budget	Actuals	Adoption Budget	Preliminary Actuals	Adoption Budget

UNRESTRICTED GENERAL FUND SUMMARY

<u>AVAILABLE REVENUE</u>					
Beginning Balance	53,860,029	53,860,029	54,657,991	51,940,336	53,305,523
Total Income	216,978,349	230,173,254	228,352,400	229,594,227	251,371,744
TOTAL RESOURCES	270,838,378	284,033,283	283,010,391	281,534,563	304,677,267
<u>APPROPRIATIONS</u>					
Total Expenses	214,080,239	218,111,311	221,147,974	221,017,424	242,936,062
Interfund Transfers/Other Outgo	2,896,750	13,981,636	7,204,426	7,211,616	9,800,868
TOTAL OUTGO	216,976,989	232,092,947	228,352,400	228,229,041	252,736,931
Ending Fund Balance	53,861,389	51,940,336	54,657,991	53,305,522	51,940,336
TOTAL APPROPRIATIONS	216,976,989	232,092,947	228,352,400	228,229,041	252,736,931
<u>ENDING BALANCE</u>					
As a percent of: Income	24.82%	22.57%	23.94%	23.22%	20.66%
Expenses*	24.82%	22.38%	23.94%	23.36%	20.55%
<u>COMPENSATION SUMMARY</u>					
Total Income	216,978,349	230,173,254	228,352,400	229,594,227	251,371,744
Total Expenses	214,080,239	218,111,311	221,147,974	221,017,424	242,936,062
Total Compensation	189,464,944	193,439,641	198,444,396	202,032,736	215,582,986
Compensation as percent of income	87.32%	84.04%	86.90%	88.00%	85.76%
Compensation as percent of expenses	88.50%	88.69%	89.73%	91.41%	88.74%

* 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.

Pasadena City College
Adoption Budget 2026-27
Other Funds

	2025-26 Adoption Budget	2025-26 Unaudited Actuals	2026-27 Adoption Budget
Fund 12 Restricted General Fund			
Beginning Balance	20,953,575	15,806,026	19,780,815
Revenue	131,150,265	91,607,969	135,303,191
Appropriations	130,792,968	87,633,180	136,448,770
Ending Balance	21,310,872	19,780,815	18,635,236
Fund 21 Bond Interest and Redemption (County)			
Beginning Balance	33,968,518	30,577,563	12,654,231
Revenue	29,435,750	13,881,993	14,694,149
Appropriations	32,826,705	31,805,325	14,696,222
Ending Balance	30,577,563	12,654,231	12,652,158
Fund 33 Child Development			
Beginning Balance	2,180,742	2,053,863	2,353,765
Revenue	2,105,820	1,808,643	1,606,480
Appropriations	2,105,820	1,508,741	1,611,825
Ending Balance	2,180,742	2,353,765	2,348,420
Fund 41 Capital Outlay & Scheduled Maintenance			
Beginning Balance	60,359,863	56,478,460	47,918,520
Revenue	12,588,913	5,789,694	10,637,015
Appropriations	60,067,413	14,349,635	53,507,932
Ending Balance	12,881,363	47,918,520	5,047,603

	2025-26 Adoption Budget	2025-26 Unaudited Actuals	2026-27 Adoption Budget
Fund 42 Building - GO Bonds			
Beginning Balance	83,992,964	79,792,984	78,887,052
Revenue	2,529,284	3,034,917	1,819,562
Appropriations	81,866,583	3,940,849	80,706,614
Ending Balance	4,655,665	78,887,052	0
Fund 51 Bookstore PERS Liability			
Beginning Balance	1,009,843	865,351	686,141
Revenue	47,659	25,462	-
Appropriations	192,151	204,672	200,000
Ending Balance	865,351	686,141	486,141
Fund 61 Worker's Compensation			
Beginning Balance	7,806,534	7,443,099	8,326,180
Revenue	2,800,000	238,497	187,500
Appropriations	2,800,000	(644,584)	187,500
Ending Balance	7,806,534	8,326,180	8,326,180
Fund 62 Property & Liability Self-Insurance			
Beginning Balance	3,462,084	3,294,445	3,401,176
Revenue	2,300,000	105,742	66,000
Appropriations	2,300,000	(988)	1,287,000
Ending Balance	3,462,084	3,401,176	2,180,176
Fund 63 Dental Insurance			
Beginning Balance	3,522,904	3,351,514	3,338,338
Revenue	1,300,000	113,693	80,000
Appropriations	1,300,000	126,869	830,000
Ending Balance	3,522,904	3,338,338	2,588,338

	2025-26 Adoption Budget	2025-26 Unaudited Actuals	2026-27 Adoption Budget
Fund 64 Supplemental Retiree Health Insurance			
Beginning Balance	3,754,220	3,575,218	3,806,584
Revenue	2,100,000	139,126	70,000
Appropriations	2,100,000	(92,241)	70,000
Ending Balance	3,754,220	3,806,584	3,806,584
Fund 69 Other Internal Srv - PERS/STRS			
Beginning Balance	3,080,545	2,930,833	2,930,833
Revenue	-	-	-
Appropriations	-	-	-
Ending Balance	3,080,545	2,930,833	2,930,833
Fund 71 Associated Students Trust			
Beginning Balance	795,002	795,002	938,898
Revenue	173,435	71,010	180,000
Appropriations	74,839	(72,886)	54,864
Ending Balance	893,598	938,898	1,064,034
Fund 72 Student Rep Fee Trust			
Beginning Balance	429,902	429,902	422,161
Revenue	99,438	93,322	95,000
Appropriations	77,739	101,063	100,000
Ending Balance	451,601	422,161	417,161
Fund 74 Student Financial Aid Trust			
Beginning Balance	2,247,894	2,024,687	2,578,826
Revenue	74,261,981	74,860,853	75,173,146
Appropriations	74,261,981	74,306,714	75,419,296
Ending Balance	2,247,894	2,578,826	2,332,676

	2025-26 Adoption Budget	2025-26 Unaudited Actuals	2026-27 Adoption Budget
Fund 76 Irrevocable Trust - OPEB			
Beginning Balance	46,823,748	46,823,748	52,089,686
Revenue	4,000,000	5,385,731	1,300,000
Appropriations	110,000	119,793	55,000
Ending Balance	50,713,748	52,089,686	53,334,686
Fund 79 Trust and Agency			
Beginning Balance	3,009,348	3,009,348	2,999,960
Revenue	1,464,089	1,241,513	1,400,000
Appropriations	1,383,040	1,250,901	1,500,000
Ending Balance	3,090,397	2,999,960	2,899,960

PASADENA AREA COMMUNITY COLLEGE DISTRICT

**2025-2026 to 2026-2027 Comparison - All Funds
Budgeted Personnel Positions**

Account Code	Account Description	2025-26 TOTAL	2026-27 TOTAL
1110	Teachers	331.65	347.04
1111	Instructional Monthly Other	3.77	3.55
1180	Teachers' Sabbaticals	7.23	11.25
1360	Long Term Substitutes	-	-
	Sub-total (Teaching)	342.65	361.84
1220	Academic Managers	40.50	40.00
1230	Counselors/Librarians/Others	50.17	47.60
1270	Noninstructional – Reassigned Time	50.20	49.82
1280	Others Sabbaticals	1.50	1.50
	Sub-total (Other Academic)	142.37	138.92
TOTAL ACADEMIC		485.02	500.77
2120	Classified Managers	39.00	45.00
2125	Classified Supervisors	25.50	28.00
	Sub-total (Classified Management)	64.50	73.00
2127	Classified Confidential	14.00	14.00
2130	Classified Monthly	353.40	357.40
2140	Classified M&O	78.50	84.00
	Sub-total (Classified Non-Management)	445.90	455.40
TOTAL CLASSIFIED		510.40	528.40
TOTAL POSITIONS		995.42	1,029.17