

**SANTA MONICA COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET NARRATIVE**

The Santa Monica Community College District Proposed Tentative Budget for fiscal year 2021-2022 is comprised of the following nine funds:

General Fund Unrestricted	\$226,043,938
General Fund Restricted	<u>\$ 79,349,975</u>
<i>Total General Fund</i>	\$305,393,913
Special Reserve Fund (Capital)	\$ 19,194,476
Bond Fund: Measure S	\$ 4,183,041
Bond Fund: Measure AA	\$ 4,698,785
Bond Fund: Measure V	\$ 71,713,620
Bond Interest & Redemption Fund	\$ 84,498,021
Student Financial Aid Fund	\$ 65,517,312
Scholarship Trust Fund	\$ 45,000
Auxiliary Operations	<u>\$ 3,953,000</u>
<i>Total Other Restricted</i>	\$253,803,255
TOTAL PROPOSED TENTATIVE BUDGET	\$559,197,168

GENERAL FUND

The 2020-2021 fiscal year is projected to close with an Unrestricted General Fund ending balance, including Designated Reserves, of \$31,498,430.

For the 2021-2022 tentative budget, the District is projecting a increase in revenue of 0.11% or \$206,883 and an increase in expenditures of 6.5% or \$11,955,279. The increase in revenue is primarily due to the increase in Cost of Living Allowance (COLA) and the one-time apportionment deficit factor for FY 2020-2021 which will not repeat in FY 2021-2022, net of the projected decrease in non-resident tuition resulting from an expected decline in non-resident enrollment, the decrease in Higher Education Emergency Relief Fund (HEERF) backfill of lost revenues, and the one-time FY 2019-2020 apportionment adjustments which will not repeat in FY 2021-2022. The expected gradual return to campus of students and employees is projected to result in increased expenditures in supplies and contracts, utilities and insurance. Additionally, step, column and longevity increases, estimated across-the-board salary increases of 1.5%, the end of furlough and salary freezes that were put in place in 2020-2021 for academic managers, classified managers, confidential employees and CSEA members and the increase in benefits will result in a large increase in expenditures. These changes are projected to result in a structural deficit of <\$31,194,070> and, with the inclusion of one-time items, an overall operating deficit of <\$1,589,055> resulting in an ending Unrestricted Fund Balance is \$29,909,375 or 15.25% of total expenditures and transfers.

It is important to note that the revenue projections contained in the tentative budget are based on District projections of the proposals contained within the May Revise and are extremely preliminary. It is expected that variances, possibly significant in nature, will occur between the tentative and adopted budgets.

General Fund Unrestricted Revenues (01.0)

These are the only funds available for the general operations of the College. All other funds are restricted except some parts of the Auxiliary fund.

The tentative budget reflects the Governor's FY 2021-2022 May Revision proposals including a COLA increase of 4.05% or \$5,580,475. The tentative budget also reflects a projected decrease in enrollment for resident FTES of <989.72> FTES or <5.0%> and a decline of enrollment for non-resident FTES of <638.99> FTES or <20.0%> from FY 2020-2021 levels which is projected to result in a decline of revenue related to non-resident tuition of ~<\$4.7M>.

The largest source of revenue for the District is Apportionment from the State. The revenue sources for Apportionment are a combination of property taxes, enrollment fees, funding from the Education Protection Account and general apportionment funds. In FY 2018-2019, the State adopted a new funding formula to determine the Apportionment allocation for each district named the Student Centered Funding Formula (SCFF). The SCFF calculates Apportionment based on three main factors: base allocation (*enrollment*), supplemental allocation (*number of students receiving financial aid*), and the student success allocation (*number of student success outcome achieved*). The new formula stipulates that for the fiscal years of 2018-19 through 2023-2024, the District will be funded at the greater of the amount calculated under the SCFF or at a "Hold Harmless" amount which is equal to the 2017-2018 funding level adjusted for COLA. The District forecasts that for FY 2021-2022, the District will be funded at the "Hold Harmless" amount which is projected to be ~\$9.4M greater than the funding calculated under the SCFF.

Local revenues are a combination of property taxes and revenue generated at the college level through the charging of fees and fines, through interest earned on cash and non-resident tuition revenue.

General Fund Unrestricted Expenditures (01.0)

The District's largest expenditures (90.3% of the total budget) are related to salary and benefits. The salary and benefit related expenditure projections reflect appropriate step, column and longevity increases for all qualified employees and an estimated across-the-board salary increase of 1.5%.

The discretionary section of the expenditure budget (Supplies and Services) reflects an increase of 16.8% or \$1,979,709 from FY 2020-2021 projected expenditures mainly as a result of the expected gradual return to campus (*specifically utilities*) coupled with the shifting of expenditure of the Big Blue Bus "Any Time Any Line" program to the District.

The amount of \$12,708,591 for the Contracts/Services line item in the tentative budget includes: Advertising 17%; Bank Fees and Bad Debt 12%; Rent/Lease (including Big Blue Bus) 11%; Repairs of Equipment/Maintenance 9%; Other Contract Services 9%; Software Licensing 7%; Consultants 7%; Managed Print Services 5%; LACOE Contracts (i.e. PeopleSoft, HRS, BEST) 4%; Legal Services (including those for the Personnel Commission) 3%; Off-Campus Printing 3%; Postage and Delivery Services 3%; Conferences and Training 2%; Professional Growth 2%; Memberships and Dues 1%; Audit 1%; Recruiting-Students 1% and Other Services – all under 1% of budget per category (e.g. Repairs-Facility, Mileage, Commencement, Fingerprinting, Board Meetings, etc.) 3%.

Linking Budget and Planning

The District Planning and Advisory Council (DPAC) is the District's primary planning body and is responsible for developing the annual Master Plan for Education Update, overseeing long-term planning efforts, reviewing the Vision, Mission, Values and Goals, assessing the Colleges planning process and developing new Strategic Initiatives. Over the last two years, DPAC has made major revisions to the planning process to ensure that Annual Action Plans are presented to Budget Committee for review and are recommended to the Superintendent/President for approval within a timeframe that ensures that approved Annual Action Plans are included in the Adopted Budget.

For fiscal year 2021-2022, the following action plans have been approved by the Superintendent/President and are included in the Tentative Budget:

Reduce Racial Equity Gaps and Increase Completion of Academic and Career Paths

Budget: \$44,707 to be funded by Award and Innovation in Higher Education

Purpose/Goal of Action Plan: Close gaps in educational outcomes and provide educational and career opportunities and pathways through a critical review of practices for developing, approving and assessing Program Learning Outcomes (PLOs) and course level Student Learning outcomes (SLOs).

Reduce Racial Equity Gaps in Course Success for Largest Gateway Courses

Budget: \$1,402,535 to be funded by Student Equity Achievement Program and Guided Pathways

Purpose/Goal of Action Plan: Reduce racial equity gaps in course success for the largest gateway courses by implementing professional development program in equity minded teaching practices and curricular development.

Reduce Racial Equity Gaps and Increase Success in AB705 Mathematics Courses

Budget: \$192,330 (*on-going*) to be funded by Unrestricted General Fund

Purpose/Goal of Action Plan: Reduce racial equity gaps in AB 705 Math courses by providing support services to help students be successful on their Mathematics paths at SMC and when they move on to a 4-year institution.

Reduce Racial Equity Gaps and Increase Success in AB705 English Courses

Budget: \$142,896 (*on-going*) to be funded by Unrestricted General Fund

Purpose/Goal of Action Plan: Reduce racial equity gaps in AB 705 English courses by providing support services to help students be successful on their English paths at SMC and when they move on to a 4-year institution.

Starfish GPS Early Alert System

Budget: \$93,034 to be funded by Student Equity Achievement Program

Purpose/Goal of Action Plan: Increase persistence, retention and completion among racially minoritized students using SMC Gateway to Persistence and Success (GPS) technology tool.

SMC Online Education

Budget: \$60,000 (*on-going*) to be funded by the Unrestricted General Fund and \$51,180 to be funded by Student Equity and Achievement Program

Purpose/Goal of Action Plan: Increase the number of online degree and certificate completions by African American and Latinx students.

Areas of Interest Counseling (at Scale) and Student Care Teams

Budget: \$492,998 to be funded by Student Equity and Achievement Program and Title V Navigating Pathways to Success

Purpose/Goal of Action Plan: (a) Implement counseling and support staff clusters for all Areas of Interest (AOI) (at Scale) (b) Student Care Teams – reduce racial equity gaps in persistence, retention and completion through the implementation of a “case management approach” for racially minoritized students.

Human Resource Staffing Plan

Budget: \$125,000 (*one-time*) to be funded by Unrestricted General Fund

Purpose/Goal of Action Plan: Research and assess costs associated with developing a Human Resources staff plan which supports student success by achieving benchmark levels of full-time faculty, classified staff and administrators.

RESTRICTED FUNDS

General Fund Restricted (01.3)

This fund represents restricted funding that is received by the District from Federal, State, and Local sources. All grants that do not end by June 30, 2022, will be carried over to the FY 2022-2023 budget, if permissible.

The projected ending fund balance is generated from six restricted programs as required by Generally Accepted Accounting Principles: Proposition 20 Lottery, Contract Education, Parking Fees, Community Services, Health and Psychological Services and the SMC Performing Arts Center. These funds are restricted and can not be used for any other purpose then specified by law or action of the Board of Trustees.

When received, new grants will be presented to the Board of Trustees for approval, and the District's budget will be augmented to reflect the increase.

Special Reserve Fund (40.0) Capital

This fund is also known as the Capital Outlay Fund. The major source of revenue for this fund is the reimbursement from State Capital Outlay, RDA pass-thru property tax, donation from City of Santa Monica for Child Care Center, and non-resident capital surcharge. These funds are used for capital outlay related projects, District equipment purchases and any required expenditure matches to State capital outlay funding. State funding for capital projects are also accounted for in this fund.

All capital expenditures and revenue in the Special Reserve Fund, as well as Funds 42.3, 42.4 and 42.5 reflect the total expenditure allocation and the total revenue for all projects and are not limited to the current year, thus resulting in a zero ending balance. These funds are legally restricted and may not be transferred into the unrestricted general fund.

Bond Fund Measure S (42.3)

This fund reflects the revenue from the sale of bonds approved through Measure S and the interest earned in the fund. The expenditures in this fund relate to the College construction plan approved under Measure S.

Bond Fund Measure AA (42.4)

This fund reflects the revenue from the sale of bonds approved through Measure AA and the interest earned in the fund. The expenditures in this fund relate to the College construction plan approved under Measure AA.

Bond Fund Measure V (42.5)

This fund reflects the revenue from the sale of bonds approved through Measure V and the interest earned in the fund. The expenditures in this fund relate to the College construction plan approved under Measure V.

Bond Interest and Redemption Fund (48.0)

This fund is administered by the County of Los Angeles Department of Auditor-Controller. It reflects the receipt of property tax revenues due to voted indebtedness for bond issues, the payment of interest on those bonds, plus the redemption of the bonds that mature within the

2021-2022 fiscal year. This information is provided by the County of Los Angeles Department of Auditor-Controller through the Los Angeles County Office of Education.

Student Financial Aid Fund (74.0)

This fund consists of all student financial aid programs (PELL, SEOG, Loans, Cal Grants, Santa Monica College Promise, Student Success Completion Grant, Early Action Emergency Student Aid, Disaster Relief Emergency Student Aid, CARES-Higher Education Relief Fund (HEERF I and II) and American Rescue Plan (HEERF III)). The transfer line items reflect a transfer from the Unrestricted General Fund to meet the match requirements of the individual grant programs. For FY 2021-2022 award year, the District has been granted a waiver of the institutional share requirement under the Federal Work Study (FWS) Program and the Federal Supplemental Educational Opportunity Grant (FSEOG) Program.

Scholarship Trust Fund (75.0)

This fund is to account for gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid to students.

Auxiliary Operations

This budget reflects the revenue and expenditures of the auxiliary operations of the District, namely the Bookstore, the food and vending concessions, and college expenditures in programs such as Athletics, Music, Theatre Arts, the *Corsair* student newspaper and transportation.

CONCLUSION

This is the tentative budget recommended for acceptance. It is expected that changes will occur between now and the Adopted Budget. Some changes will be the result of the passage of the State budget, and others will be internal adjustments resulting from new or updated revenue information and expenditure reduction efforts.

UNRESTRICTED GENERAL FUND 01.0
2021-2022 TENTATIVE REVENUE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED REVENUES	2021-2022 TENTATIVE BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	134,326	118,577	134,326
02 TOTAL FEDERAL	134,326	118,577	134,326
STATE			
03 GENERAL APPORTIONMENT	67,293,602	69,881,280	71,002,495
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	22,496,483	22,383,520	23,290,053
05 COLA	-	-	5,580,475
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	763,954	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(52,694)	-
08 HOMEOWNERS EXEMPT	90,208	87,725	87,725
09 STATE LOTTERY REVENUE	3,397,367	3,353,462	3,204,155
10 MANDATED PROGRAM COSTS	592,762	592,762	605,919
11 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	5,882,365	5,882,365	5,532,494
12 OTHER STATE	3,249,334	3,229,677	3,260,159
13 TOTAL STATE	103,002,121	106,122,051	112,563,475
LOCAL			
14 PROP TAX SHIFT (ERAF)	9,639,396	8,123,213	8,123,213
15 SECURED TAX	18,231,298	16,443,874	16,443,874
16 SUPPLEMENTAL TAXES	355,787	378,381	378,381
17 UNSECURED TAX	592,339	582,216	582,216
18 PRIOR YRS TAXES	532,489	686,510	686,510
19 PROPERTY TAX - RDA PASS THRU	1,829,829	1,980,842	1,980,842
20 PROPERTY TAX - RDA RESIDUAL	3,202,220	4,051,175	4,051,175
21 RENTS	3,600	3,600	33,600
22 INTEREST	167,400	167,900	204,800
23 ENROLLMENT FEES	12,601,277	12,259,354	11,390,840
24 UPPER DIVISION FEES	71,904	81,312	81,312
25 STUDENT RECORDS	346,500	341,800	317,600
26 NON-RESIDENT TUITION/INTENSIVE ESL	24,150,510	24,028,370	19,286,985
27 OTHER STUDENT FEES & CHARGES	77,000	83,700	77,800
28 F1 APPLICATION FEES	125,000	78,800	63,000
29 OTHER LOCAL	1,406,000	1,527,000	1,398,100
30 STUDENT BENEFITS FEE	747,400	641,600	1,031,800
31 LIBRARY CARDS	-	-	-
32 LIBRARY FINES	-	-	-
33 PARKING FINES	-	8,616	-
34 TOTAL LOCAL	74,079,949	71,468,263	66,132,048
35 TOTAL REVENUE	177,216,396	177,708,891	178,829,849
36 HEERF BACKFILL OF LOST REVENUES	-	16,349,241	15,525,372
37 TRANSFER IN	261,400	275,264	190,287
38 SALE OF EQUIPMENT AND SUPPLIES	-	5,229	-
39 TOTAL OTHER FINANCING SOURCES	261,400	16,629,734	15,715,659
40 TOTAL REVENUE AND TRANSFERS	177,477,796	194,338,625	194,545,508

UNRESTRICTED GENERAL FUND 01.0
2021-22 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED EXPENDITURES	2021-2022 TENTATIVE BUDGET
01 INSTRUCTION	28,433,427	27,858,677	29,897,040
02 ACADEMIC MANAGERS	5,518,688	5,994,309	6,383,689
03 NON-INSTRUCTION	6,453,386	6,483,765	5,812,391
04 HOURLY INSTRUCTION	31,967,655	32,104,014	33,012,262
05 HOURLY NON-INSTRUCTION	5,490,212	5,503,673	5,829,317
ACADEMIC ONE-TIME PAYMENT	-	167,670	-
07 VACANT POSITIONS	934,580	95,727	95,727
08 VACANCY SAVINGS	(616,823)	(87,830)	(63,180)
09 TOTAL ACADEMIC	78,181,125	78,120,005	80,967,246
10 CLASSIFIED REGULAR	22,830,397	23,244,863	24,548,608
11 CLASSIFIED MANAGERS	5,058,219	5,389,169	5,764,652
12 CLASS REG INSTRUCTION	3,273,448	3,311,931	3,484,144
13 CLASSIFIED HOURLY	1,709,362	1,251,697	1,355,019
14 CLASS HRLY INSTRUCTION	468,769	377,202	452,528
15 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	-	615,529	-
16 VACANT POSITIONS	791,335	1,269,628	1,200,290
17 VACANCY SAVINGS	(522,281)	(1,164,884)	(792,191)
18 TOTAL CLASSIFIED	33,609,249	34,295,135	36,013,050
19 STRS	9,843,967	9,844,295	10,262,901
20 STATE ON-BEHALF PENSION CONTRIB TO STRS	5,882,365	5,882,365	5,532,494
21 PERS	7,528,724	7,694,936	9,002,141
22 OASDI/MEDICARE	3,755,260	3,808,338	4,099,899
23 H/W	17,293,626	17,451,683	18,603,494
24 RETIREES' H/W	5,760,049	5,312,053	5,652,354
25 SUI	155,086	155,244	1,510,753
26 WORKERS' COMPENSATION	2,113,152	1,975,760	2,065,925
27 ALTERNATIVE RETIREMENT	494,483	475,625	622,626
28 EARLY RETIREMENT INCENTIVES	2,608,177	2,608,178	2,608,178
29 BENEFITS RELATED TO ACADEMIC AND CLASSIFIED ONE-TIME PAY	-	59,841	-
30 BENEFITS RELATED TO VACANT POSITIONS	517,775	409,605	414,725
31 BENEFITS RELATED TO VACANCY SAVINGS	(341,732)	(375,813)	(273,719)
32 TOTAL BENEFITS	55,610,932	55,302,110	60,101,771
33 SUPPLIES	967,972	376,476	978,352
34 TCO-SUPPLIES	65,538	65,538	65,538
35 TOTAL SUPPLIES	1,033,510	442,014	1,043,890
36 CONTRACTS/SERVICES	11,345,292	11,289,752	12,708,591
37 DEFERRAL/BORROWING COST	300,000	66,810	25,804
38 INSURANCE	1,355,710	1,499,885	1,690,874
39 UTILITIES	3,540,457	2,979,092	3,417,837
40 TOTAL SERVICES	16,541,459	15,835,539	17,843,106
41 EQUIPMENT	75,000	-	-
42 TOTAL CAPITAL	75,000	-	-
43 TOTAL EXPENDITURES	185,051,275	183,994,803	195,969,063
44 OTHER OUTGO - TRANSFERS	183,981	183,981	165,000
45 OTHER OUTGO - STUDENT AID	500	500	500
46 TOTAL TRANSFERS/FINANCIAL AID	184,481	184,481	165,500
47 TOTAL EXPENDITURES & TRANSFERS	185,235,756	184,179,284	196,134,563

UNRESTRICTED GENERAL FUND 01.0
2021-2022 TENTATIVE FUND BALANCE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED FUND BALANCE	2021-2022 TENTATIVE BUDGET
01 TOTAL REVENUE AND TRANSFERS	166,284,936	164,024,428	164,589,836
02 TOTAL EXPENDITURES AND TRANSFERS	183,318,064	182,537,428	195,202,254
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	2,243,690	1,774,960	1,710,742
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,480,836)	(1,628,527)	(1,129,090)
05 OPERATING SURPLUS/(DEFICIT)	(17,795,982)	(18,659,433)	(31,194,070)
ONE-TIME ITEMS			
06 HEERF BACKFILL OF LOST REVENUES	-	16,349,241	15,525,372
07 FTES BORROWING/DECLINE DUE TO ENDING OF SCFF HOLD HARMLESS	12,369,464	14,430,300	14,430,300
08 APPORTIONMENT DEFICIT FACTOR	(1,176,604)	(1,176,604)	-
09 PRIOR YEAR APPORTIONMENT ADJ	-	711,260	-
10 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT & RETRO	-	(843,040)	-
11 DEFERRAL/BORROWING COST	(300,000)	(66,810)	(25,804)
12 GENDER EQUITY AND SOCIAL JUSTICE	(75,000)	-	-
13 SAFE PARKING PILOT PROGRAM	(50,000)	(50,000)	-
14 TCO-SUPPLIES AND CONTRACTS/SERVICES	(65,538)	(65,538)	(65,538)
15 ONE-TIME BUDGET AUGMENTATION	(664,300)	(470,035)	(259,315)
16 OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(7,757,960)	10,159,341	(1,589,055)
17 BEGINNING BALANCE	21,040,755	21,040,755	31,498,430
ADJUSTMENT TO BEGINNING BALANCE	-	298,334	-
18 ENDING FUND BALANCE	13,282,795	31,498,430	29,909,375
19 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	7.17%	17.10%	15.25%

DESIGNATION OF FUND BALANCE

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED FUND BALANCE	2021-2022 TENTATIVE BUDGET
20 UNDESIGNATED FUND BALANCE	11,517,365	29,652,103	27,681,352
21 UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	6.22%	16.10%	14.11%
DESIGNATED RESERVE FOR:			
22 RESERVE FOR FUTURE STRS AND PERS INCREASES	1,765,430	1,846,327	2,228,023
23 TOTAL	1,765,430	1,846,327	2,228,023
24 DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	0.95%	1.00%	1.14%
25 TOTAL ENDING FUND BALANCE	13,282,795	31,498,430	29,909,375
26 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	7.17%	17.10%	15.25%

** Chancellor's Office recommended ratio is 5%.

UNRESTRICTED GENERAL FUND 01.0
2021-2022 TENTATIVE REVENUE BUDGET

ACCOUNTS	2017-2018 ACTUAL REVENUES	2018-2019 ACTUAL REVENUES	2019-2020 ACTUAL REVENUES	2020-2021 PROJECTED REVENUES	2021-2022 TENTATIVE BUDGET
FEDERAL					
01 FIN AID ADM ALLOWANCES	104,282	102,225	125,923	118,577	134,326
02 TOTAL FEDERAL	104,282	102,225	125,923	118,577	134,326
STATE					
03 GENERAL APPORTIONMENT	65,057,999	61,474,327	77,089,021	69,881,280	71,002,495
04 EDUCATION PROTECTION ACCOUNT - PROP 30/55	17,177,447	19,523,072	10,071,579	22,383,520	23,290,053
05 COLA	1,597,101	3,520,794	4,350,124	-	5,580,475
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	5,401,981	139,778	303,912	763,954	-
07 PRIOR YEAR APPORTIONMENT ADJ-RDA SHIFT	-	-	-	-	-
08 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	678,010	(152,804)	(253,257)	(52,694)	-
09 HOMEOWNERS EXEMPT	94,669	93,379	90,208	87,725	87,725
10 STATE LOTTERY REVENUE	3,838,100	4,083,524	3,711,867	3,353,462	3,204,155
11 MANDATED PROGRAM COSTS	1,210,138	548,459	622,981	592,762	605,919
12 STATE ON-BEHALF PENSION CONTR TO STRS	4,932,194	5,406,188	6,932,887	5,882,365	5,532,494
13 OTHER STATE	2,428,701	4,406,006	4,062,614	3,229,677	3,260,159
14 TOTAL STATE	102,416,340	99,042,723	106,981,936	106,122,051	112,563,475
LOCAL					
15 PROP TAX SHIFT (ERAF)	11,553,441	13,211,517	9,639,396	8,123,213	8,123,213
16 SECURED TAX	14,821,405	16,087,391	16,805,463	16,443,874	16,443,874
17 SUPPLEMENTAL TAXES	365,052	391,781	355,787	378,381	378,381
18 UNSECURED TAX	595,659	600,542	592,339	582,216	582,216
19 PRIOR YRS TAXES	368,454	550,358	532,489	686,510	686,510
20 PROPERTY TAX - RDA PASS THRU	2,312,070	1,752,991	1,829,829	1,980,842	1,980,842
21 PROPERTY TAX - RDA RESIDUAL	2,356,640	2,837,858	3,202,220	4,051,175	4,051,175
22 RENTS	200,561	150,458	99,965	3,600	33,600
23 INTEREST	584,956	936,903	666,902	167,900	204,800
24 ENROLLMENT FEES	13,914,124	13,668,748	12,165,140	12,259,354	11,390,840
25 UPPER DIVISION FEES	65,688	66,655	71,904	81,312	81,312
26 STUDENT RECORDS	464,539	395,849	334,506	341,800	317,600
27 NON-RESIDENT TUITION/INTENSIVE ESL	33,973,786	33,029,528	28,384,549	24,028,370	19,286,985
28 FEE BASED INSTRUCTION	162,563	-	-	-	-
29 OTHER STUDENT FEES & CHARGES	80,151	64,878	74,375	83,700	77,800
30 F1 APPLICATION FEES	237,827	203,827	148,052	78,800	63,000
31 OTHER LOCAL	772,368	990,862	2,557,301	1,527,000	1,398,100
32 STUDENT BENEFITS FEE	1,031,015	966,099	721,545	641,600	1,031,800
33 LIBRARY CARDS	100	40	-	-	-
34 LIBRARY FINES	5,022	3,934	2,803	-	-
35 PARKING FINES	190,632	128,290	108,553	8,616	-
36 TOTAL LOCAL	84,056,053	86,038,509	78,293,118	71,468,263	66,132,048
37 TOTAL REVENUE	186,576,675	185,183,457	185,400,977	177,708,891	178,829,849
38 HEERF BACKFILL OF LOST REVENUES	-	-	-	16,349,241	15,525,372
39 TRANSFER IN	107,244	116,408	135,366	275,264	190,287
40 SALE OF EQUIPMENT AND SUPPLIES	6,253	21,767	19,369	5,229	-
41 TOTAL OTHER FINANCING SOURCES	113,497	138,175	154,735	16,629,734	15,715,659
42 TOTAL REVENUE AND TRANSFERS	186,690,172	185,321,632	185,555,712	194,338,625	194,545,508
43 BEGINNING BALANCE	18,024,335	23,813,118	28,280,906	19,511,702	29,652,103
44 BEGINNING DESIGNATED RESERVE	3,347,439	3,835,224	2,395,201	1,529,053	1,846,327
45 ADJUSTMENT TO BEGINNING BALANCE	-	-	-	298,334	-
46 TOTAL FUNDS AVAILABLE	208,061,946	212,969,974	216,231,819	215,677,714	226,043,938

**UNRESTRICTED GENERAL FUND 01.0
2021-2022 TENTATIVE EXPENDITURE BUDGET**

ACCOUNTS	2017-2018 ACTUAL EXPENDITURES	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES	2020-2021 PROJECTED EXPENDITURES	2021-2022 TENTATIVE BUDGET
01 INSTRUCTION	27,870,271	27,834,180	30,871,953	27,858,677	29,897,040
02 ACADEMIC MANAGERS	6,859,202	6,531,131	7,111,548	5,994,309	6,383,689
03 NON-INSTRUCTION	6,029,871	6,191,422	6,676,087	6,483,765	5,812,391
04 HOURLY INSTRUCTION	33,007,388	33,106,723	33,278,389	32,104,014	33,012,262
05 HOURLY INSTRUCTION-FEE BASED INSTRUCTION	73,426	-	-	-	-
06 HOURLY NON-INSTRUCTION	4,847,904	5,018,781	5,304,185	5,503,673	5,829,317
07 ACADEMIC ONE-TIME PAYMENT	-	-	-	167,670	-
08 VACANT POSITIONS	-	-	-	95,727	95,727
09 VACANCY SAVINGS	-	-	-	(87,830)	(63,180)
10 TOTAL ACADEMIC	78,688,062	78,682,237	83,242,162	78,120,005	80,967,246
11 CLASSIFIED REGULAR	22,857,447	22,021,537	24,305,797	23,244,863	24,548,608
12 CLASSIFIED MANAGERS	5,919,305	5,363,224	5,422,299	5,389,169	5,764,652
13 CLASS REG INSTRUCTION	3,489,896	3,540,497	3,652,462	3,311,931	3,484,144
14 CLASSIFIED HOURLY	2,088,417	2,161,437	2,331,676	1,251,697	1,355,019
15 CLASS HRLY INSTRUCTION	420,897	410,154	447,395	377,202	452,528
16 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	-	-	1,044,557	615,529	-
17 VACANT POSITIONS	-	-	-	1,269,628	1,200,290
18 VACANCY SAVINGS	-	-	-	(1,164,884)	(792,191)
19 TOTAL CLASSIFIED	34,775,962	33,496,849	37,204,186	34,295,135	36,013,050
20 STRS	9,867,659	9,488,778	10,842,602	9,844,295	10,262,901
21 STATE ON-BEHALF PENSION CONTRIB TO STRS	4,932,194	5,406,188	6,932,887	5,882,365	5,532,494
22 PERS	5,750,260	6,550,219	7,754,386	7,694,936	9,002,141
23 OASDI/MEDICARE	3,865,374	3,808,169	4,081,364	3,808,338	4,099,899
24 H/W	15,314,231	15,434,151	17,035,692	17,451,683	18,603,494
25 RETIREES' H/W	4,110,488	4,570,707	4,712,032	5,312,053	5,652,354
26 SUI	164,111	155,571	146,590	155,244	1,510,753
27 WORKERS' COMPENSATION	2,232,666	2,049,155	1,952,228	1,975,760	2,065,925
28 ALTERNATIVE RETIREMENT	398,160	512,693	531,060	475,625	622,626
29 EARLY RETIREMENT INCENTIVES	1,298,431	1,299,111	1,298,771	2,608,178	2,608,178
30 BENEFITS REL TO FEE BASED INSTRUCTION	22,455	-	-	-	-
31 BENEFITS REL TO CLASSIFIED ONE-TIME OFF SCH PAY/RETRO	-	-	178,796	59,841	-
32 BENEFITS RELATED TO VACANT POSITIONS	-	-	-	409,605	414,725
33 BENEFITS RELATED TO VACANCY SAVINGS	-	-	-	(375,813)	(273,719)
34 TOTAL BENEFITS	47,956,029	49,274,742	55,466,408	55,302,110	60,101,771
35 SUPPLIES	788,408	923,954	738,132	376,476	978,352
36 TCO-SUPPLIES	77,312	-	2,087	65,538	65,538
37 TOTAL SUPPLIES	865,720	923,954	740,219	442,014	1,043,890
38 CONTRACTS/SERVICES	12,993,745	14,917,458	13,514,573	11,289,752	12,708,591
39 TCO-CONTRACTS/SERVICES	-	-	25,740	-	-
40 DEFERRAL/BORROWING COST	-	-	-	66,810	25,804
41 INSURANCE	1,036,115	1,105,135	1,246,373	1,499,885	1,690,874
42 UTILITIES	3,782,758	3,568,348	3,340,130	2,979,092	3,417,837
43 TOTAL SERVICES	17,812,618	19,590,941	18,126,816	15,835,539	17,843,106
44 EQUIPMENT	-	-	82,963	-	-
45 TCO - EQUIPMENT REPLACEMENT	-	-	-	-	-
46 TOTAL CAPITAL	-	-	82,963	-	-
47 TOTAL EXPENDITURES	180,098,391	181,968,723	194,862,754	183,994,803	195,969,063
48 OTHER OUTGO - TRANSFERS	314,114	324,601	327,201	183,981	165,000
49 OTHER OUTGO - STUDENT AID	1,099	543	1,109	500	500
50 TOTAL TRANSFERS/FINANCIAL AID	315,213	325,144	328,310	184,481	165,500
51 TOTAL EXPENDITURES & TRANSFERS	180,413,604	182,293,867	195,191,064	184,179,284	196,134,563
52 CONTINGENCY RESERVE	23,813,118	28,280,906	19,511,702	29,652,103	27,681,352
53 DESIGNATED RESERVE	3,835,224	2,395,201	1,529,053	1,846,327	2,228,023
54 TOTAL	208,061,946	212,969,974	216,231,819	215,677,714	226,043,938

**RESTRICTED GENERAL FUND 01.3
2021-2022 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED REVENUES	2021-2022 TENTATIVE BUDGET
FEDERAL			
01 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEE	5,755,902	5,755,902	-
02 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEE	-	18,546,429	-
03 ARP-AMERICAN RESCUE PLAN-HEERF III	-	-	21,191,433
04 CARES-HEERF-MINORITY SERVING INSTITUTIONS	803,053	810,844	790,243
05 COVID-19 RESPONSE BLOCK GRANT-FEDERAL	193,269	989,703	-
06 FWS-FEDERAL WORK STUDY	562,636	562,636	562,636
07 PERKINS IV TITLE I-C	890,485	890,485	890,485
08 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	59,667	59,667	56,684
09 FEDERAL CARRYOVERS	2,204,744	2,204,744	2,622,028
10 OTHER FEDERAL	2,941,671	3,049,662	1,757,210
11 TOTAL FEDERAL	13,411,427	32,870,072	27,870,719
STATE			
12 LOTTERY	1,132,967	1,132,967	1,054,518
13 ADULT EDUCATION BLOCK GRANT	431,453	431,453	409,880
14 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	91,932	91,932	82,739
15 CALFRESH OUTREACH (SB 85)	-	50,070	50,070
16 CALWORKS	341,870	341,870	324,776
17 COVID-19 RESPONSE BLOCK GRANT-STATE	1,214,875	1,214,875	1,214,875
18 DSPTS-DISABLED STUDENTS PROGRAM & SERVICES	2,200,303	2,200,303	2,243,311
19 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,243,541	1,243,541	1,181,364
20 EQUAL EMPLOYMENT OPPORTUNITY	50,000	50,000	35,000
21 FINANCIAL AID TECHNOLOGY-ONGOING	68,261	68,261	-
22 GUIDED PATHWAYS	221,999	221,999	210,899
23 NURSING EDUCATION PROGRAM SUPPORT	251,070	251,070	251,070
24 RETENTION AND ENROLLMENT OUTREACH (SB 85)	-	246,708	-
25 SFAA-STUDENT FINANCIAL AID ADMIN	848,138	848,138	805,731
26 STRONG WORKFORCE PROGRAM	1,084,498	1,431,096	-
27 STUDENT EQUITY AND ACHIEVEMENT	8,907,810	8,907,810	8,462,419
28 VETERANS RESOURCE CENTER-ONGOING	-	106,049	-
29 VETERANS RESOURCE CENTER-ONE-TIME	-	55,655	-
30 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	844,130	844,130	844,130
31 STATE CARRYOVERS	17,215,426	17,215,426	12,454,807
32 OTHER STATE	-	80,164	-
33 TOTAL STATE	36,148,273	37,033,517	29,625,589
LOCAL			
34 COMMUNITY SERVICES	661,795	400,000	580,738
35 CONSOLIDATED CONTRACT ED-LOCAL	470,822	200,000	172,128
36 HEALTH FEES	1,075,257	1,164,284	1,101,449
37 PARKING FEES	-	39,961	120,000
38 PICO PROMISE	133,110	133,110	133,110
39 DONATIONS-KCRW	2,607,520	2,295,060	2,355,744
40 RADIO GRANTS	1,165,210	1,195,413	1,200,000
41 LOCAL CARRYOVERS	94,049	406,509	872,578
42 OTHER LOCAL	5,326,501	3,896,254	3,478,934
43 TOTAL LOCAL	11,534,264	9,730,591	10,014,681
TOTAL REVENUES	61,093,964	79,634,180	67,510,989
TRANSFERS			
45 HEERF BACKFILL OF LOST REVENUES	-	4,351,477	2,321,744
46 TOTAL TRANSFERS	-	4,351,477	2,321,744
46 TOTAL REVENUE AND TRANSFERS	61,093,964	83,985,657	69,832,733

RESTRICTED GENERAL FUND 01.3
2021-2022 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED EXPENDITURES	2021-2022 TENTATIVE BUDGET
01 INSTRUCTION	60,000	60,000	-
02 MANAGEMENT	2,753,833	2,680,062	2,390,917
03 NON-INSTRUCTION	3,251,463	3,501,489	2,828,290
04 HOURLY INSTRUCTION	3,500	3,500	-
05 HOURLY NON-INSTRUCTION	10,035,341	10,207,840	6,481,163
06 TOTAL ACADEMIC	16,104,137	16,452,891	11,700,370
07 CLASSIFIED REGULAR	4,993,069	5,098,790	5,249,841
08 CLASSIFIED MANAGERS	528,418	528,418	473,175
09 CLASS REG INSTRUCTION	75,917	75,917	86,859
10 CLASSIFIED HOURLY	2,856,925	2,812,860	3,036,890
11 CLASS HRLY INSTRUCTION	533,324	432,727	365,739
12 TOTAL CLASSIFIED	8,987,653	8,948,712	9,212,504
13 BENEFITS HOLDING ACCOUNT	8,929,831	4,834,316	7,170,597
14 STRS	-	964,308	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16 PERS	-	694,387	-
17 OASDI/MEDICARE	-	418,190	-
18 H/W	-	1,259,586	-
19 SUI	-	6,132	-
20 WORKERS' COMP.	-	222,447	-
21 ALTERNATIVE RETIREMENT	-	90,344	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	45,812	-
23 TOTAL BENEFITS	8,929,831	8,535,522	7,170,597
24 TOTAL SUPPLIES	3,455,727	2,475,991	3,407,529
25 CONTRACTS/SERVICES	15,432,176	14,441,339	11,657,915
26 INSURANCE	4,030,503	2,589,756	2,073,289
27 UTILITIES	111,000	111,000	111,000
28 TOTAL SERVICES	19,573,679	17,142,095	13,842,204
29 BLDG & SITES	650,000	500,000	100,000
30 EQUIPMENT/LEASE PURCHASE	3,117,828	3,182,499	2,488,681
31 TOTAL CAPITAL	3,767,828	3,682,499	2,588,681
32 TOTAL EXPENDITURES	60,818,855	57,237,710	47,921,885
33 HEERF BACKFILL OF LOST REVENUES	-	21,081,884	18,841,626
34 OTHER OUTGO - STUDENT AID	956,906	1,057,097	1,134,052
35 OTHER OUTGO - TRANSFERS	261,400	275,264	190,287
36 TOTAL OTHER OUTGO	1,218,306	22,414,245	20,165,965
37 TOTAL EXPENDITURES & OTHER OUTGO	62,037,161	79,651,955	68,087,850

RESTRICTED GENERAL FUND 01.3
2021-2022 TENTATIVE FUND BALANCE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED FUND BALANCE	2021-2022 TENTATIVE BUDGET
01 TOTAL REVENUE AND TRANSFERS	61,093,964	83,985,657	69,832,733
02 TOTAL EXPENDITURES AND TRANSFERS	62,037,161	79,651,955	68,087,850
03 OPERATING SURPLUS/(DEFICIT)	(943,197)	4,333,702	1,744,883
04 BEGINNING BALANCE	5,930,727	5,930,727	9,517,242
ADJUSTMENT TO BEGINNING BALANCE	-	(747,187)	-
05 CONTINGENCY RESERVE/ENDING FUND BALANCE	4,987,530	9,517,242	11,262,125
06 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFE	8.04%	11.95%	16.54%

**RESTRICTED GENERAL FUND 01.3
DETAIL OF OTHER REVENUES AND CARRYOVER**

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED REVENUES	2021-2022 TENTATIVE BUDGET
FEDERAL CARRYOVER			
01 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	316,184	316,184	238,331
02 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	137,900	137,900	-
03 NAVIGATING THE PATHWAY TO SUCCESS	598,205	598,205	902,677
04 PROMOTION OF HUMANITIES - TEACHING AND LEARNING	58,073	58,073	28,882
05 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	915,751	915,751	1,334,978
06 TRIO UPWARD BOUND	178,631	178,631	117,160
07 TOTAL FEDERAL CARRYOVER	2,204,744	2,204,744	2,622,028
FEDERAL CURRENT YEAR			
08 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	284,562	284,562	270,334
09 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	560,036	560,036	589,275
10 NAVIGATING THE PATHWAY TO SUCCESS	600,000	600,000	600,000
11 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	1,199,472	1,307,463	-
12 TRIO UPWARD BOUND	297,601	297,601	297,601
13 TOTAL FEDERAL CURRENT YEAR	2,941,671	3,049,662	1,757,210
14 GRAND TOTAL - FEDERAL	5,146,415	5,254,406	4,379,238
STATE - CARRYOVER			
15 AWARD FOR INNOVATION IN HIGHER EDUCATION	926,981	926,981	679,376
16 CA COMMUNITY COLLEGES MENTAL HEALTH SERVICES	457,970	457,970	183,781
17 CALIFORNIA ADULT EDUCATION PROGRAM	54,282	54,282	55,763
18 CALWORKS	8,033	8,033	-
19 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	11,036	11,036	-
20 CLASSIFIED PROFESSIONAL DEVELOPMENT	95,161	95,161	95,161
21 DREAM RESOURCE LIAISON SUPPORT ALLOCATION	-	-	78,664
22 EMPLOYMENT TRAINING PANEL	1,079,255	1,079,255	322,000
23 EQUAL EMPLOYMENT OPPORTUNITY	84,665	84,665	118,195
24 FINANCIAL AID TECHNOLOGY - ONE TIME	189,284	189,284	-
25 FINANCIAL AID TECHNOLOGY - ONGOING	16,807	16,807	-
26 GUIDED PATHWAYS	565,546	565,546	507,629
27 HUNGER FREE CAMPUS SUPPORT	139,151	139,151	-
28 IMPROVING ONLINE CTE PATHWAYS	195,682	195,682	-
29 INSTRUCTIONAL EQUIPMENT BLOCK GRANT	41,009	41,009	-
30 LEADERSHIP DEVELOPMENT PROGRAM	1,031	1,031	1,031
31 MENTAL HEALTH SUPPORT	64,744	64,744	-
32 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	418,673	418,673	-
<i>TO BE CONTINUED</i>			

**RESTRICTED GENERAL FUND 01.3
DETAIL OF OTHER REVENUES AND CARRYOVER**

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED REVENUES	2021-2022 TENTATIVE BUDGET
<i>CONTINUATION</i>			
33 SCIGP-SCHOOL COMMUNICATION INOPERABILITY GRANT PROGRAM	100,000	100,000	-
34 SFAA-STUDENT FINANCIAL AID ADMIN	109,806	109,805	-
35 STRONG WORKFORCE PROGRAM	1,784,699	1,784,699	1,691,757
36 STRONG WORKFORCE PROGRAM - REGIONAL	5,800,393	5,800,393	3,517,841
37 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	4,818,311	4,818,311	4,879,382
38 TEXTBOOK AFFORDABILITY PROGRAM	1,460	1,461	-
39 TRANSFER AND ARTICULATION	2,429	2,429	2,329
40 UMOJA PROGRAM - AFRICAN AMERICAN COLLEGIATE	2,581	2,581	-
41 VETERANS RESOURCE CENTER - ONE TIME	131,866	131,866	140,849
42 VETERANS RESOURCE CENTER - ONGOING	114,571	114,571	181,049
43 TOTAL STATE CARRYOVER	17,215,426	17,215,426	12,454,807
STATE - CURRENT YEAR			
44 DREAM RESOURCE LIAISON SUPPORT	-	78,664	-
45 FOUNDATION FOR CA COMM COLLEGES HEALTH AND WELLNESS	-	1,500	-
46 TOTAL STATE CURRENT YEAR	-	80,164	-
47 GRAND TOTAL - STATE	17,215,426	17,295,590	12,454,807
LOCAL CARRYOVER			
48 AMERICAN RESCUE PLAN ACT STABILIZATION GRANT (CPB)	-	-	581,544
49 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	16,709	16,709	18,765
50 KCRW - CORPORATION FOR PUBLIC BROADCASTING	49,790	362,250	57,545
51 PUBLIC HOUSEKEEPING TRAINING PROGRAM	27,550	27,550	214,724
52 TOTAL - LOCAL CARRYOVER	94,049	406,509	872,578
LOCAL-CURRENT YEAR			
53 F1 INSURANCE	4,023,233	2,582,486	2,065,989
54 FIRST RESPONSE RESPIRATORY THERAPY	-	5,500	-
55 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	8,150	8,150	6,800
56 INTELLIGENCE COMMUNITY CENTERS FOR ACADEMIC EXCELLENCE	-	5,000	-
57 PUBLIC HOUSEKEEPING TRAINING PROGRAM	256,025	256,025	255,525
58 SMC PERFORMING ARTS CENTER	1,039,093	1,039,093	1,150,620
59 TOTAL LOCAL-CURRENT YEAR	5,326,501	3,896,254	3,478,934
60 GRAND TOTAL - LOCAL	5,420,550	4,302,763	4,351,512

**RESTRICTED GENERAL FUND 01.3
2021-2022 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2017-2018 ACTUAL REVENUES	2018-2019 ACTUAL REVENUES	2019-2020 ACTUAL REVENUES	2020-2021 PROJECTED REVENUES	2021-2022 TENTATIVE BUDGET
FEDERAL					
01 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEEF	-	-	340,855	5,755,902	-
02 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEEF	-	-	-	18,546,429	-
03 ARP-AMERICAN RESCUE PLAN-HEERF III	-	-	-	-	21,191,433
04 CARES-MINORITY SERVING INSTITUTION	-	-	-	810,844	790,243
05 COVID-19 RESPONSE BLOCK GRANT-FEDERAL	-	-	796,434	989,703	-
06 FWS-FEDERAL WORK STUDY	477,018	557,079	682,086	562,636	562,636
07 PERKINS IV TITLE I-C	709,844	743,566	808,020	890,485	890,485
08 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	59,646	57,992	60,917	59,667	56,684
09 FEDERAL CARRYOVERS	1,188,383	1,064,060	1,686,815	2,204,744	2,622,028
10 OTHER FEDERAL	1,033,356	935,554	960,895	3,049,662	1,757,210
11 TOTAL FEDERAL	3,468,247	3,358,251	5,336,022	32,870,072	27,870,719
STATE					
12 LOTTERY	1,482,332	1,728,543	1,330,290	1,132,967	1,054,518
13 ADULT EDUCATION BLOCK GRANT	264,590	346,666	373,768	431,453	409,880
14 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	81,770	51,028	72,381	91,932	82,739
15 CALFRESH OUTREACH (SB 85)	-	-	-	50,070	50,070
16 CALWORKS	322,102	254,528	328,197	341,870	324,776
17 COVID-19 RESPONSE BLOCK GRANT-STATE	-	-	-	1,214,875	1,214,875
18 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	2,180,143	2,128,671	2,208,724	2,200,303	2,243,311
19 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,217,950	1,298,374	1,308,380	1,243,541	1,181,364
20 EQUAL EMPLOYMENT OPPORTUNITY	10,805	519	-	50,000	35,000
21 FINANCIAL AID TECHNOLOGY-ONGOING	-	-	69,167	68,261	-
22 GUIDED PATHWAYS	-	131,167	-	221,999	210,899
23 HUNGER FREE CAMPUS	-	3,951	-	-	-
24 NURSING EDUCATION PROGRAM SUPPORT	-	221,818	251,070	251,070	251,070
25 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	140,071	265,962	-	-	-
26 RETENTION AND ENROLLMENT OUTREACH (SB 85)	-	-	-	246,708	-
27 SFAA-STUDENT FINANCIAL AID ADMIN	902,291	926,753	718,201	848,138	805,731
28 STRONG WORKFORCE PROGRAM	35,785	-	-	1,431,096	-
29 STUDENT EQUITY AND ACHIEVEMENT	-	3,230,443	4,089,499	8,907,810	8,462,419
30 VETERANS RESOURCE CENTER-ONGOING	-	-	-	106,049	-
31 VETERANS RESOURCE CENTER-ONE-TIME	-	-	-	55,655	-
32 BASIC SKILLS INITIATIVE	189,232	-	-	-	-
33 MENTAL HEALTH SUPPORT	-	12,456	-	-	-
34 NURSING EDUCATION-ASSESSMENT, REMEDIATION, & RETENTION FOR	77,050	-	-	-	-
35 NURSING EDUC-ENROLLMENT GROWTH ASSOC DEGREE NURSING PRO	94,713	-	-	-	-
36 STUDENT SUCCESS (CREDIT)	2,543,270	-	-	-	-
37 STUDENT SUCCESS (NON-CREDIT)	78,114	-	-	-	-
38 STUDENT SUCCESS (STUDENT EQUITY)	549,846	-	-	-	-
39 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	653,848	763,831	1,017,735	844,130	844,130
40 STATE CARRYOVERS	8,761,082	12,112,978	15,237,788	17,215,426	12,454,807
41 OTHER STATE	1,163,579	1,194,731	313,704	80,164	-
42 TOTAL STATE	20,748,573	24,672,419	27,318,904	37,033,517	29,625,589
LOCAL					
43 COMMUNITY SERVICES	645,096	573,944	336,281	400,000	580,738
44 CONSOLIDATED CONTRACT ED-LOCAL	259,537	144,050	73,000	200,000	172,128
45 HEALTH FEES	1,286,283	1,213,294	1,075,257	1,164,284	1,101,449
46 PARKING FEES	1,689,955	1,309,763	1,019,653	39,961	120,000
47 PICO PROMISE	147,800	151,347	151,347	133,110	133,110
48 DONATIONS-KCRW	2,705,949	1,628,779	1,887,822	2,295,060	2,355,744
49 RADIO GRANTS	1,153,203	1,205,928	1,176,033	1,195,413	1,200,000
50 CPB-CARES STABILIZATION GRANT-KCRW	-	-	75,000	-	-
51 LOCAL CARRYOVERS	410,500	442,380	384,525	406,509	872,578
52 OTHER LOCAL	5,967,721	5,545,449	6,425,986	3,896,254	3,478,934
53 TOTAL LOCAL	14,266,044	12,214,934	12,604,904	9,730,591	10,014,681
54 TRANSFERS					
55 HEERF BACKFILL OF LOST REVENUES	-	-	-	4,351,477	2,321,744
56 TOTAL TRANSFERS	-	-	-	4,351,477	2,321,744
57 TOTAL REVENUE	38,482,864	40,245,604	45,259,830	83,985,657	69,832,733
58 BEGINNING BALANCE	8,237,731	8,826,143	8,971,703	5,930,727	9,517,242
59 ADJUSTMENT TO BEGINNING BALANCE	-	-	-	(747,187)	-
60 TOTAL FUNDS AVAILABLE	46,720,595	49,071,747	54,231,533	89,169,197	79,349,975

RESTRICTED GENERAL FUND 01.3
2021-2022 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2017-2018 ACTUAL EXPENDITURES	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES	2020-2021 PROJECTED EXPENDITURES	2021-2022 TENTATIVE BUDGET
01 INSTRUCTION	-	-	1,584	60,000	-
02 MANAGEMENT	1,578,874	1,769,861	1,670,513	2,680,062	2,390,917
03 NON-INSTRUCTION	2,199,535	2,262,817	2,506,118	3,501,489	2,828,290
04 HOURLY INSTRUCTION	14,944	30,097	11,061	3,500	-
05 HOURLY NON-INSTRUCTION	5,084,086	5,326,801	6,132,212	10,207,840	6,481,163
06 TOTAL ACADEMIC	8,877,439	9,389,576	10,321,488	16,452,891	11,700,370
07 CLASSIFIED REGULAR	4,345,298	4,135,522	4,354,688	5,098,790	5,249,841
08 CLASSIFIED MANAGERS	507,179	537,841	523,580	528,418	473,175
09 CLASS REG INSTRUCTION	46,134	48,430	53,630	75,917	86,859
10 CLASSIFIED HOURLY	1,976,570	1,913,908	2,321,343	2,812,860	3,036,890
11 CLASS HRLY INSTRUCTION	198,509	241,295	153,507	432,727	365,739
12 TOTAL CLASSIFIED	7,073,690	6,876,996	7,406,748	8,948,712	9,212,504
13 BENEFITS HOLDING ACCOUNT	-	-	-	4,834,316	7,170,597
14 STRS	916,800	1,089,315	1,206,564	964,308	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	653,848	763,831	1,017,735	-	-
16 PERS	841,353	966,798	1,123,653	694,387	-
17 OASDI/MEDICARE	575,995	564,083	617,380	418,190	-
18 H/W	1,660,831	1,956,479	2,049,656	1,259,586	-
19 SUI	7,526	7,486	7,984	6,132	-
20 WORKERS' COMP.	284,330	264,403	281,319	222,447	-
21 ALTERNATIVE RETIREMENT	93,264	92,694	105,754	90,344	-
22 SUPPLEMENTAL RETIREMENT PLAN	15,690	15,698	15,694	45,812	-
23 TOTAL BENEFITS	5,049,637	5,720,787	6,425,739	8,535,522	7,170,597
24 TOTAL SUPPLIES	1,000,703	1,148,511	2,958,029	2,475,991	3,407,529
25 CONTRACTS/SERVICES	6,124,113	8,231,657	11,155,680	14,441,339	11,657,915
26 INSURANCE	4,292,860	4,470,316	5,503,669	2,589,756	2,073,289
27 UTILITIES	131,994	139,059	67,533	111,000	111,000
28 TOTAL SERVICES	10,548,967	12,841,032	16,726,882	17,142,095	13,842,204
29 BLDG & SITES	1,462,650	1,505,750	1,938,988	500,000	100,000
30 EQUIPMENT/LEASE PURCHASE	3,234,534	1,722,405	1,314,778	3,182,499	2,488,681
31 TOTAL CAPITAL	4,697,184	3,228,155	3,253,766	3,682,499	2,588,681
32 TOTAL EXPENDITURES	37,247,620	39,205,057	47,092,652	57,237,710	47,921,885
33 HEERF BACKFILL OF LOST REVENUES	-	-	-	21,081,884	18,841,626
OTHER OUTGO - STUDENT AID	539,588	778,579	1,072,788	1,057,097	1,134,052
34 OTHER OUTGO - TRANSFERS	107,244	116,408	135,366	275,264	190,287
35 TOTAL OTHER OUTGO	646,832	894,987	1,208,154	22,414,245	20,165,965
36 TOTAL EXPENDITURES & OTHER OUTGO	37,894,452	40,100,044	48,300,806	79,651,955	68,087,850
37 CONTINGENCY RESERVE	8,826,143	8,971,703	5,930,727	9,517,242	11,262,125
38 TOTAL	46,720,595	49,071,747	54,231,533	89,169,197	79,349,975

CAPITAL OUTLAY FUND 40.0
2021-2022 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED	2021-2022 TENTATIVE BUDGET
REVENUE			
STATE			
01 STATE CARRYOVERS	3,246,661	3,246,661	1,071,467
02 STATE CAPITAL OUTLAY	5,000,000	-	5,000,000
03 TOTAL STATE	8,246,661	3,246,661	6,071,467
LOCAL			
04 PROPERTY TAX - RDA PASS THRU	2,022,442	2,189,352	2,255,033
05 DONATIONS	2,200,000	-	2,200,000
06 RENTS	239,582	175,000	-
07 INTEREST	131,000	35,000	29,750
08 NON-RESIDENT CAPITAL CHARGE	1,911,458	1,911,458	1,557,456
09 LOCAL INCOME	121,101	-	35,000
10 TOTAL LOCAL	6,625,583	4,310,810	6,077,239
11 OTHER FINANCING SOURCES			
12 TOTAL OTHER FINANCING SOURCES	-	-	-
13 TOTAL REVENUES	14,872,244	7,557,471	12,148,706
EXPENDITURES			
14 SUPPLIES	10,000	12,210	20,000
15 CONTRACT SERVICES	3,472,442	2,368,557	2,390,000
16 CAPITAL OUTLAY	28,368,475	15,126,400	16,784,476
17 TOTAL EXPENDITURES	31,850,917	17,507,167	19,194,476
18 TOTAL EXPENDITURES AND TRANSFERS	31,850,916	17,507,167	19,194,476
19 OPERATING SURPLUS/(DEFICIT)	(16,978,672)	(9,949,696)	(7,045,770)
20 BEGINNING BALANCE	16,978,673	16,978,673	7,045,770
ADJUSTMENT TO BEGINNING BALANCE	-	16,793	-
21 ENDING FUND BALANCE	-	7,045,770	-

MEASURE S FUND 42.3
2021-2022 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED	2021-2022 TENTATIVE BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	57,000	57,000	54,000
03 TOTAL REVENUE	57,000	57,000	54,000
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	-	-	-
06 CAPITAL OUTLAY	9,716,959	5,587,918	4,183,041
07 TOTAL EXPENDITURES	9,716,959	5,587,918	4,183,041
08 OPERATING SURPLUS/(DEFICIT)	(9,659,959)	(5,530,918)	(4,129,041)
09 BEGINNING BALANCE	9,659,959	9,659,959	4,129,041
10 ENDING FUND BALANCE	-	4,129,041	-

MEASURE AA FUND 42.4
2021-2022 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED	2021-2022 TENTATIVE BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	32,000	32,000	30,000
03 TOTAL REVENUE	32,000	32,000	30,000
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	235,830	37,525	175,000
06 CAPITAL OUTLAY	4,755,734	285,254	4,523,785
07 TOTAL EXPENDITURES	4,991,564	322,779	4,698,785
08 OPERATING SURPLUS/(DEFICIT)	(4,959,564)	(290,779)	(4,668,785)
09 BEGINNING BALANCE	4,959,564	4,959,564	4,668,785
10 ENDING FUND BALANCE	-	4,668,785	-

MEASURE V FUND 42.5
2021-2022 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED	2021-2022 TENTATIVE BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	840,000	840,000	437,000
03 TOTAL REVENUE	840,000	840,000	437,000
EXPENDITURES			
04 SUPPLIES	120,000	10,000	10,000
05 CONTRACT SERVICES	3,530,000	134,823	580,000
06 CAPITAL OUTLAY	133,637,561	65,866,118	71,123,620
07 TOTAL EXPENDITURES	137,287,561	66,010,941	71,713,620
08 OPERATING SURPLUS/(DEFICIT)	(136,447,561)	(65,170,941)	(71,276,620)
09 BEGINNING BALANCE	136,447,561	136,447,561	71,276,620
10 ENDING FUND BALANCE	-	71,276,620	-

INTEREST AND REDEMPTION FUND 48.0
2021-2022 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED	2021-2022 TENTATIVE BUDGET
01 BEGINNING BALANCE	48,700,714	48,700,714	38,932,668
02 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	48,700,714	48,700,714	38,932,668
REVENUE			
04 FEDERAL REVENUES	-	-	-
05 STATE REVENUES	-	-	-
06 VOTER INDEBTED TAXES	45,565,353	45,565,353	45,565,353
07 TOTAL REVENUE	45,565,353	45,565,353	45,565,353
08 TOTAL FUNDS AVAILABLE	94,266,067	94,266,067	84,498,021
EXPENDITURES			
09 DEBT REDEMPTION	30,791,452	30,791,452	30,791,452
10 INTEREST CHARGES	24,541,947	24,541,947	24,541,947
11 TOTAL EXPENDITURES	55,333,399	55,333,399	55,333,399
12 ENDING FUND BALANCE	38,932,668	38,932,668	29,164,622

**The Bond Interest and Redemption Fund is controlled by the County of Los Angeles Department of Auditor-Controller.

STUDENT FINANCIAL AID FUND 74.0
2021-2022 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED	2021-2022 TENTATIVE BUDGET
REVENUE			
01 FEDERAL GRANTS	32,949,700	32,949,700	32,962,818
02 FEDERAL LOANS	3,300,000	3,300,000	3,300,000
03 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEERF I	3,668,107	3,668,107	-
04 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEERF II	-	6,096,757	-
05 ARP-AMERICAN RESCUE PLAN-HEERF III	-	-	21,954,965
06 DISASTER RELIEF EMERGENCY STUDENT AID	-	181,396	-
07 EARLY ACTION EMERGENCY STUDENT AID	-	1,928,481	-
08 CAL GRANTS	3,167,500	3,167,500	3,167,500
09 SANTA MONICA COLLEGE PROMISE	1,841,583	1,841,583	1,691,570
10 STUDENT SUCCESS COMPLETION	2,305,459	2,305,459	2,305,459
11 TRANSFER	153,981	153,981	135,000
12 TOTAL REVENUE	47,386,330	55,592,964	65,517,312
EXPENDITURES			
13 FINANCIAL AID	47,386,330	55,592,964	65,517,312
12 TOTAL EXPENDITURES	47,386,330	55,592,964	65,517,312
14 ENDING FUND BALANCE	-	-	-

SCHOLARSHIP TRUST FUND 75.0
2021-2022 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED	2021-2022 TENTATIVE BUDGET
01 BEGINNING BALANCE	15,000	15,000	15,000
REVENUE			
02 TRANSFER	30,000	30,000	30,000
03 TOTAL REVENUE	30,000	30,000	30,000
04 TOTAL FUNDS AVAILABLE	45,000	45,000	45,000
EXPENDITURES			
05 SCHOLARSHIP	30,000	30,000	30,000
06 TOTAL EXPENDITURES	30,000	30,000	30,000
07 ENDING FUND BALANCE	15,000	15,000	15,000

AUXILIARY FUND**2021-2022 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2020-2021 ADOPTED BUDGET	2020-2021 PROJECTED	2021-2022 TENTATIVE BUDGET
01 BEGINNING BALANCE	706,097	706,097	1,689,831
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>706,097</u>	<u>706,097</u>	<u>1,689,831</u>
REVENUE			
04 GROSS SALES	3,116,000	1,700,000	2,079,500
05 LESS: COST OF GOODS	<u>(2,137,500)</u>	<u>(1,190,000)</u>	<u>(1,430,500)</u>
06 NET	978,500	510,000	649,000
07 VENDOR INCOME	482,000	450,000	482,000
08 AUXILIARY PROGRAM INCOME	<u>95,010</u>	<u>5,000</u>	<u>133,660</u>
09 NET INCOME	1,555,510	965,000	1,264,660
10 INTEREST	50,000	5,000	4,000
11 HEERF BACKFILL OF LOST REVENUES	<u>-</u>	<u>1,659,969</u>	<u>994,509</u>
12 TOTAL REVENUE	<u>1,605,510</u>	<u>2,629,969</u>	<u>2,263,169</u>
13 TOTAL FUNDS AVAILABLE	<u>2,311,607</u>	<u>3,336,066</u>	<u>3,953,000</u>
EXPENDITURES			
14 STAFFING	767,000	730,000	847,500
15 FRINGE BENEFITS	378,500	335,000	342,500
16 OPERATING	<u>746,672</u>	<u>581,235</u>	<u>817,735</u>
17 TOTAL EXPENDITURES	<u>1,892,172</u>	<u>1,646,235</u>	<u>2,007,735</u>
18 ENDING FUND BALANCE	<u>419,435</u>	<u>1,689,831</u>	<u>1,945,265</u>

**OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH MARCH 31, 2021**

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	As of 3/31/21	TOTAL
													2020-21	13-YR PERIOD
01 BEGINNING BALANCE	-	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495	7,079,191	7,513,223	7,775,299	-
INCREASES/(DECREASES) IN FUNDS:														
02 CONTRIBUTIONS	1,496,996	-	-	-	-	500,000	1,000,000	1,500,000	-	-	-	-	-	4,496,996
03 INVESTMENT EARNINGS/(LOSSES)	(259)	235,928	431,640	3,203	254,447	473,322	(32,072)	94,708	629,498	524,606	440,064	268,542	1,527,957	4,851,584
04 DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 ADMINISTRATIVE EXPENSES	(16)	(1,692)	(2,563)	(2,505)	(3,531)	(3,818)	(3,571)	(2,277)	(3,049)	(3,414)	(3,484)	(3,735)	(3,189)	(36,844)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)	(2,548)	(2,731)	(2,572)	(14,241)
07 ENDING FUND BALANCE	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495	7,079,191	7,513,223	7,775,299	9,297,495	9,297,495

Balance as of May 24, 2021 is \$9,699,704