

UNRESTRICTED GENERAL FUND 01.0
2025-2026 REVENUE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL REVENUES	2025-2026 PROJECTED BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	120,000	111,660	111,660
02 TOTAL FEDERAL	120,000	111,660	111,660
STATE			
03 GENERAL APPORTIONMENT	89,454,316	59,740,975	93,212,995
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	25,006,322	18,673,423	24,897,897
05 COLA	-	-	-
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	712,922	712,922
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(712,924)	(712,924)
08 HOMEOWNERS EXEMPT	83,931	40,505	81,010
09 STATE LOTTERY REVENUE	3,965,912	2,826,761	3,686,889
10 MANDATED PROGRAM COSTS	647,167	647,167	647,167
11 CALOES-STATE WILDFIRE ASSISTANCE	-	2,026,000	2,026,000
12 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	6,805,191	-	6,805,191
13 OTHER STATE	6,754,144	2,786,141	6,789,282
14 TOTAL STATE	132,716,983	86,740,970	138,146,429
LOCAL			
15 PROP TAX SHIFT (ERAF)	9,437,820	600,196	8,095,370
16 SECURED TAX	24,721,347	12,762,203	22,601,379
17 SUPPLEMENTAL TAXES	508,234	276,539	523,481
18 UNSECURED TAX	718,469	723,434	723,434
19 PRIOR YRS TAXES	731,563	768,435	768,435
20 PROPERTY TAX - RDA PASS THRU	2,550,753	1,222,065	2,686,569
21 PROPERTY TAX - RDA RESIDUAL	4,682,849	1,887,937	4,886,523
22 RENTS	153,300	93,821	179,200
23 INTEREST	1,606,700	817,969	1,390,000
24 ENROLLMENT FEES	11,066,044	10,265,006	10,472,688
25 UPPER DIVISION FEES	62,580	66,977	72,324
26 STUDENT RECORDS	7,100	6,113	7,500
27 NON-RESIDENT TUITION/INTENSIVE ESL	27,981,784	26,573,077	27,693,658
28 FEE BASED INSTRUCTION	1,976,866	2,203,050	2,228,402
29 OTHER STUDENT FEES & CHARGES	65,200	61,688	64,600
30 F1 APPLICATION FEES	177,600	105,419	148,200
31 OTHER LOCAL	3,340,775	2,567,917	3,373,541
32 STUDENT BENEFITS FEE	1,146,000	952,510	1,120,000
33 DONATION	-	1,000,000	1,000,000
34 PARKING FINES	60,800	50,813	60,800
35 TOTAL LOCAL	90,995,784	63,005,169	88,096,104
36 TOTAL REVENUE	223,832,767	149,857,799	226,354,193
37 TRANSFER IN - RECOVERY BLOCK GRANT	896,324	805,632	805,632
38 TRANSFER IN - AUXILIARY	-	2,675,643	2,675,643
39 TRANSFER IN	239,771	64,808	346,015
40 SALE OF EQUIPMENT AND SUPPLIES	-	16	16
41 TOTAL OTHER FINANCING SOURCES	1,136,095	3,546,099	3,827,306
42 TOTAL REVENUE AND TRANSFERS	224,968,862	153,403,898	230,181,499

UNRESTRICTED GENERAL FUND 01.0
2025-2026 EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL EXPENDITURES	2025-2026 PROJECTED BUDGET
01 INSTRUCTION	36,606,613	24,157,558	36,484,427
02 ACADEMIC MANAGERS	7,073,237	4,713,649	7,055,325
03 NON-INSTRUCTION	9,005,997	5,914,769	9,501,952
04 HOURLY INSTRUCTION	34,113,229	23,480,137	34,567,535
05 HOURLY NON-INSTRUCTION	6,480,219	4,453,409	6,787,522
06 FEE BASED INSTRUCTION	660,826	442,689	773,543
07 ACADEMIC ONE-TIME PAYMENT	-	138,177	180,822
08 VACANT POSITIONS	428,467	-	220,351
09 VACANCY SAVINGS	(282,788)	-	(220,351)
10 TOTAL ACADEMIC	94,085,800	63,300,388	95,351,126
11 CLASSIFIED REGULAR	32,465,976	20,783,640	31,706,633
12 CLASSIFIED MANAGERS	7,425,720	5,091,246	7,503,395
13 CLASS REG INSTRUCTION	4,304,881	2,882,913	4,373,999
14 CLASSIFIED HOURLY	1,340,866	912,134	1,546,366
15 CLASS HRLY INSTRUCTION	487,080	242,063	498,769
16 CLASSIFIED ONE-TIME PAYMENT	-	352,948	898,751
17 VACANT POSITIONS	780,133	-	974,806
18 VACANCY SAVINGS	(514,888)	-	(974,806)
19 TOTAL CLASSIFIED	46,289,768	30,264,944	46,527,913
20 STRS	14,110,063	9,434,648	14,258,617
21 STATE ON-BEHALF PENSION CONTRIB TO STRS	6,805,191	-	6,805,191
22 PERS	13,672,564	8,946,297	13,518,674
23 OASDI/MEDICARE	5,104,891	3,367,052	5,082,560
24 H/W	23,499,143	13,772,919	23,359,548
25 RETIREES' H/W	6,670,137	5,855,656	7,224,380
26 SUI	153,592	92,744	153,953
27 WORKERS' COMPENSATION	2,719,217	1,741,741	2,719,217
28 ALTERNATIVE RETIREMENT	651,651	329,568	670,915
29 BENEFITS RELATED TO FEE BASED INSTRUCTION	112,750	91,044	180,554
30 BENEFITS RELATED TO ACADEMIC AND CLASSIFIED ONE-TIME PAYME	-	39,549	93,211
31 BENEFITS RELATED TO VACANT POSITIONS	447,182	-	442,208
32 BENEFITS RELATED TO VACANCY SAVINGS	(295,140)	-	(442,208)
33 TOTAL BENEFITS	73,651,241	43,671,218	74,066,820
34 SUPPLIES	793,017	430,112	817,017
35 TOTAL SUPPLIES	793,017	430,112	817,017
36 CONTRACTS/SERVICES	10,746,956	7,139,716	11,253,911
37 INSURANCE	2,451,100	2,040,726	2,051,100
38 UTILITIES	6,732,811	4,037,362	6,387,811
39 TOTAL SERVICES	19,930,867	13,217,804	19,692,822
40 EQUIPMENT	17,393	57,219	57,219
41 TOTAL CAPITAL	17,393	57,219	57,219
42 TOTAL EXPENDITURES	234,768,086	150,941,685	236,512,917
43 OTHER OUTGO - TRANSFERS	246,765	65,044	246,765
44 OTHER OUTGO - STUDENT AID	40,000	40,000	40,000
45 TOTAL TRANSFERS/FINANCIAL AID	286,765	105,044	286,765
46 TOTAL EXPENDITURES & TRANSFERS	235,054,851	151,046,729	236,799,682

UNRESTRICTED GENERAL FUND 01.0
2025-2026 FUND BALANCE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL FUND BALANCE	2025-2026 PROJECTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	223,080,065	145,904,152	222,681,753
02 TOTAL EXPENDITURES AND TRANSFERS	234,056,564	149,423,168	233,901,894
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	1,655,782	-	1,637,365
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,092,816)	-	(1,637,365)
05 OPERATING SURPLUS/(DEFICIT)	(11,539,465)	(3,519,016)	(11,220,141)
ONE-TIME ITEMS			
06 PRIOR YEAR APPORTIONMENT ADJ	-	(2)	(2)
07 TRANSFER FROM AUXILIARY	-	2,675,643	2,675,643
08 CALOES-STATE WILDFIRE FUND	-	2,026,000	2,026,000
09 DONATION FROM FOUNDATION	-	1,000,000	1,000,000
10 RECOVERY BLOCK GRANT	896,324	805,632	805,632
11 KCRW FDN REIMBURSEMENT FOR MAINTENANCE & OPERATION COST	992,473	992,473	992,473
12 COST OF ADDITIONAL CLASSES FUNDED BY FOUNDATION	-	(505,160)	(1,000,000)
13 SAVINGS FROM BANKING WINTER HOURS	-	466,801	466,801
14 ONE-TIME ACADEMIC AND CLASSIFIED PAY AND RELATED BENEFITS	-	(530,674)	(1,172,784)
15 ONE-TIME BUDGET AUGMENTATION	(435,321)	(1,054,528)	(1,191,805)
16 OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(10,085,989)	2,357,169	(6,618,183)
17 BEGINNING BALANCE	23,529,795	23,529,795	23,529,795
18 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
19 CONTINGENCY RESERVE/ENDING FUND BALANCE	13,443,806	25,886,964	16,911,612
20 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	5.72%	17.14%	7.14%

** Chancellor's Office recommended ratio is 16.67%.

**RESTRICTED GENERAL FUND 01.3
2025-2026 REVENUE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL REVENUES	2025-2026 PROJECTED BUDGET
FEDERAL			
01 FWS-FEDERAL WORK STUDY	750,000	307,865	750,000
02 PERKINS IV TITLE I-C	1,135,244	473,991	1,135,244
03 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	64,747	33,668	64,747
04 FEDERAL CARRYOVERS	1,402,149	384,193	1,402,149
05 OTHER FEDERAL	1,165,332	329,637	1,533,089
06 TOTAL FEDERAL	4,517,472	1,529,354	4,885,229
STATE			
07 LOTTERY	1,711,604	589,630	1,711,604
08 ADULT EDUCATION BLOCK GRANT	586,835	440,126	586,835
09 BASIC NEEDS CENTERS AND STAFFING SUPPORT	581,458	441,908	581,458
10 CALIFORNIA COLLEGE PROMISE GRANT	150,630	150,630	150,630
11 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD	454,372	345,323	454,372
12 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	82,858	77,104	82,858
13 COVID-19 RECOVERY BLOCK GRANT-STATE	6,968,620	6,968,620	6,968,620
14 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	3,026,907	2,300,449	3,026,907
15 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,383,675	1,201,860	1,383,675
16 EQUAL EMPLOYMENT OPPORTUNITY	130,137	105,555	130,137
17 FINANCIAL AID TECHNOLOGY-ONGOING	63,992	63,992	63,992
18 LGBTQ+ FUNDING	146,046	110,995	146,046
19 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	-	175,000	175,000
20 MENTAL HEALTH SERVICES	432,351	328,587	432,351
21 NEXTUP	762,991	579,873	762,991
22 NURSING EDUCATION PROGRAM SUPPORT	154,189	117,184	154,189
23 SFAA-STUDENT FINANCIAL AID ADMIN	937,252	712,312	937,252
24 STRONG WORKFORCE PROGRAM-LOCAL	-	838,438	1,103,208
25 STUDENT EQUITY AND ACHIEVEMENT	9,735,824	7,399,226	9,735,824
26 UMOJA CAMPUS PROGRAM	-	91,322	120,161
27 UNDOCUMENTED RESOURCES LIAISONS	141,917	107,857	141,917
28 VETERANS RESOURCE CENTER-ONGOING	114,434	86,970	114,434
29 CALOES-STATE WILDFIRE ASSISTANCE	-	2,810,000	2,810,000
30 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	907,390	-	907,390
31 STATE CARRYOVERS	12,761,558	12,146,180	12,761,558
32 OTHER STATE	2,640,851	2,308,867	4,970,540
33 TOTAL STATE	43,875,891	40,498,008	50,413,949
LOCAL			
34 COMMUNITY SERVICES	1,680,561	1,030,092	1,680,561
35 CONSOLIDATED CONTRACT ED-LOCAL	85,000	-	85,000
36 CONTRACT EDUCATION-DPSS CUSTOMER SERVICE TRAINING	70,000	-	70,000
37 HEALTH FEES	1,651,603	1,465,991	1,651,603
38 PARKING FEES	705,077	551,605	705,077
39 PICO PROMISE	230,586	230,586	230,586
40 DONATIONS-KCRW	3,976,503	2,154,372	3,738,131
41 LOCAL CARRYOVERS	1,393,796	1,622,699	1,637,538
42 OTHER LOCAL	5,232,815	4,846,049	5,843,815
43 TOTAL LOCAL	15,025,941	11,901,394	15,642,311
44 TOTAL REVENUES	63,419,304	53,928,756	70,941,489
TRANSFERS			
45 TRANSFER IN - AUXILIARY	-	300,000	300,000
46 TOTAL TRANSFERS	-	300,000	300,000
47 TOTAL REVENUE AND TRANSFERS	63,419,304	54,228,756	71,241,489

**RESTRICTED GENERAL FUND 01.3
2025-2026 EXPENDITURE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL EXPENDITURES	2025-2026 PROJECTED BUDGET
01 INSTRUCTION	121,198	-	191,198
02 MANAGEMENT	2,547,723	1,641,592	3,414,767
03 NON-INSTRUCTION	3,704,481	1,631,094	3,804,321
04 HOURLY INSTRUCTION	-	20,423	72,077
05 HOURLY NON-INSTRUCTION	7,780,589	4,228,612	8,705,377
06 TOTAL ACADEMIC	14,153,991	7,521,721	16,187,740
07 CLASSIFIED REGULAR	6,085,566	3,873,778	6,163,290
08 CLASSIFIED MANAGERS	565,215	354,187	506,585
09 CLASS REG INSTRUCTION	339,761	92,986	398,391
10 CLASSIFIED HOURLY	3,139,481	1,507,888	3,244,095
11 CLASS HRLY INSTRUCTION	362,972	80,525	361,271
12 TOTAL CLASSIFIED	10,492,995	5,909,364	10,673,632
13 BENEFITS HOLDING ACCOUNT	10,146,909	-	6,068,628
14 STRS	-	1,061,908	1,061,908
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16 PERS	-	1,269,302	1,269,302
17 OASDI/MEDICARE	-	493,861	493,861
18 H/W	-	1,709,101	1,709,101
19 SUI	-	6,205	6,205
20 WORKERS' COMP.	-	243,671	243,671
21 ALTERNATIVE RETIREMENT	-	60,543	60,543
22 TOTAL BENEFITS	10,146,909	4,844,591	10,913,219
23 TOTAL SUPPLIES	1,767,750	1,100,531	1,936,397
24 CONTRACTS/SERVICES	17,314,236	6,487,434	18,440,754
25 INSURANCE	3,855,291	1,894,314	3,855,291
26 UTILITIES	101,000	30,207	101,000
27 TOTAL SERVICES	21,270,527	8,411,955	22,397,045
28 BLDG & SITES	105,000	-	105,000
29 EQUIPMENT/LEASE PURCHASE	2,967,057	1,158,603	3,193,271
30 TOTAL CAPITAL	3,072,057	1,158,603	3,298,271
31 TOTAL EXPENDITURES	60,904,229	28,946,765	65,406,304
32 OTHER OUTGO - RECOVERY BLOCK GRANT	949,470	853,586	853,586
33 OTHER OUTGO - STUDENT AID	1,348,823	391,540	4,358,573
34 OTHER OUTGO - TRANSFERS	213,006	53,817	319,250
35 TOTAL OTHER OUTGO	2,511,299	1,298,943	5,531,409
36 TOTAL EXPENDITURES & OTHER OUTGO	63,415,528	30,245,708	70,937,713

**RESTRICTED GENERAL FUND 01.3
2025-2026 FUND BALANCE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL FUND BALANCE	2025-2026 PROJECTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	63,419,304	54,228,756	71,241,489
02 TOTAL EXPENDITURES AND TRANSFERS	63,415,528	30,245,708	70,937,713
03 OPERATING SURPLUS/(DEFICIT)	3,776	23,983,048	303,776
04 BEGINNING BALANCE	14,779,827	14,779,827	14,779,827
05 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06 CONTINGENCY RESERVE/ENDING FUND BALANCE	14,783,603	38,762,875	15,083,603
07 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	23.31%	128.16%	21.26%

**RESTRICTED GENERAL FUND 01.3
2025-2026 REVENUE BUDGET**

ACCOUNTS	2025-26 ADOPTED BUDGET	March 31, 2026 ACTUAL REVENUES	2025-26 PROJECTED BUDGET
FEDERAL CARRYOVER			
01 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	56,762	29,308	56,762
02 CCAMPIS-CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	161,435	63,055	161,435
03 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	1,085,117	275,867	1,085,117
04 NAVIGATING THE PATHWAY TO SUCCESS	2,427	-	2,427
05 NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	96,408	15,963	96,408
06 TOTAL FEDERAL CARRYOVER	1,402,149	384,193	1,402,149
FEDERAL CURRENT YEAR			
07 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	165,507	38,025	165,507
08 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	999,825	277,887	1,263,112
09 WIOA Title II AEFLA	-	13,725	104,470
10 TOTAL FEDERAL CURRENT YEAR	1,165,332	329,637	1,533,089
11 GRAND TOTAL - FEDERAL	2,567,481	713,830	2,935,238
STATE - CARRYOVER			
12 BASIC NEEDS CENTERS AND STAFFING SUPPORT	585,421	585,421	585,421
13 BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	568,776	568,776	568,776
14 CALIFORNIA ADULT EDUCATION PROGRAM	243,606	243,605	243,606
15 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDCARE	213,276	213,276	213,276
16 CLASSIFIED PROFESSIONAL DEVELOPMENT	85,899	85,899	85,899
17 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	7,204	7,203	7,204
18 COLLEGE CAREER ACCESS PATHWAYS ONE-TIME	239	238	239
19 COMMON COURSE NUMBERING	868,063	868,063	868,063
20 CULTURALLY RESPONSIVE PEDAGOGY & PRACTICES INNOVATIVE BEST PRAC	226,098	226,098	226,098
21 DDT METABOLITES-USC SEA SUBAWARD	5,712	4,840	5,712
22 EOPS-EXTENDED OPPORTUNITY PROG & SERV	64,292	64,292	64,292
23 EQUAL EMPLOYMENT OPPORTUNITY	427,461	427,461	427,461
24 EQUAL EMPLOYMENT OPPORTUNITY INNOVATIVE BEST PRACTICES - ONE-TIM	1,416	1,415	1,416
25 FINANCIAL AID TECHNOLOGY ONGOING	21,882	21,882	21,882
26 LGBTQ+ FUNDING	390,400	390,400	390,400
27 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	545,466	545,466	545,466
28 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY - ONE-TIME	126,217	126,216	126,217
29 MENTAL HEALTH PROGRAM	146,627	146,626	146,627
30 NEXT-UP	1,459,362	1,459,362	1,459,362
31 NURSING EDUCATION PROGRAM SUPPORT	52,079	52,078	52,079
32 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	750,906	750,906	750,906
33 RETENTION AND ENROLLMENT (SB 85)	9,263	9,262	9,263
34 RISING SCHOLARS NETWORK PROGRAM	119,796	119,795	119,796
35 SFAA-STUDENT FINANCIAL AID ADMIN	86,598	86,598	86,598
36 SFAA-STUDENT FINANCIAL AID ADMIN-ONE-TIME	59,204	59,204	59,204

TO BE CONTINUED

**RESTRICTED GENERAL FUND 01.3
2025-2026 REVENUE BUDGET**

ACCOUNTS	2025-26 ADOPTED BUDGET	March 31, 2026 ACTUAL REVENUES	2025-26 PROJECTED BUDGET
<i>CONTINUATION</i>			
37 STRONG WORKFORCE PROGRAM - LOCAL	1,014,365	1,014,365	1,014,365
38 STRONG WORKFORCE PROGRAM - REGIONAL	929,081	314,585	929,081
39 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	1,360,588	1,360,588	1,360,588
40 STUDENT TRANSFER ACHIEVEMENT - AB928	453,976	453,976	453,976
41 UMOJA CAMPUS PROGRAM	383,601	383,600	383,601
42 UNDOCUMENTED RESOURCES LIAISONS	99,457	99,457	99,457
43 VETERANS RESOURCE CENTER - ONGOING	331,368	331,368	331,368
44 ZERO TEXTBOOK COST PROGRAM - IMPLEMENTATION GRANT	71,860	71,860	71,860
45 ZERO TEXTBOOK COST PROGRAM - ACCELERATION GRANT	451,999	451,999	451,999
46 ZERO TEXTBOOK COST PROGRAM - ACCELERATION II AND IMPACT GRANT	600,000	600,000	600,000
47 TOTAL STATE CARRYOVER	12,761,558	12,146,180	12,761,558
STATE - CURRENT YEAR			
48 DREAM RESOURCE CENTER EMERGENCY FUNDS	-	135,285	178,007
49 EQUAL EMPLOYMENT OPPORTUNITIES-INNOVATIVE BEST PRACTICES	-	57,000	75,000
50 HEALTH CARE ACCESS & INF WELNESS COACH DESIGNED EDU PROGRAM	-	-	199,808
51 LOS ANGELES FIRE RECOVERY - STUDENT SUPPORT	900,000	342,000	900,000
52 MESA-MATH, ENGINEERING AND SCIENCE ACHIEVEMENT	410,656	382,656	410,656
53 RNI-REBUILDING NURSING INFRASTRUCTURE GRANT	1,150,000	690,000	1,150,000
54 RISING SCHOLARS NETWORK PROGRAM	180,195	-	180,195
55 STRONG WORKFORCE PROGRAM - REGIONAL	-	-	953,287
56 STUDENT SUPPORT BLOCK GRANT - ONE-TIME		701,926	923,587
57 TOTAL STATE CURRENT YEAR	2,640,851	2,308,867	4,970,540
58 GRAND TOTAL - STATE	15,402,409	14,455,047	17,732,098
LOCAL CARRYOVER			
59 AQUACULTURE CERTIFICATE PROGRAM	313,055	313,054	313,055
60 COMMUNITY CONNECT	5,000	5,000	5,000
61 EQUITY CENTERED BIOTECHNOLOGY WORKFORCE PROGRAM	619,910	619,909	619,910
62 GENERAL OPERATING SUPPORT	10,911	10,911	10,911
63 KCRW - CORPORATION FOR PUBLIC BROADCASTING	145,678	389,420	389,420
64 LAHSA--CERTIFICATE OF HOMELESS SERVICE WORK	237,936	223,099	237,936
65 SOAR-STRATEGIES FOR OPTIMAL AI RESILIENCE	61,306	61,306	61,306
66 TOTAL - LOCAL CARRYOVER	1,393,796	1,622,699	1,637,538
LOCAL-CURRENT YEAR			
67 CA YOUTH LEADERSHIP CORPS - SMC LEADERSHIP & SOCIAL CHANGE	-	-	106,000
68 F1 INSURANCE	3,846,471	3,837,876	3,846,471
69 HOMELESS SERVICE WORK CERTIFICATE PROGRAM - COHORT 2	-	355,000	355,000
70 SMC AFFORDABLE HOUSING PROPERTY MANAGEMENT CERTIFICATE	-	90,000	100,000
71 SMC FOUNDATION CHILDCARE REIMBURSEMENT	-	-	50,000
72 SMC PERFORMING ARTS CENTER	1,264,994	541,822	1,264,994
73 SOAR-STRATEGIES FOR OPTIMAL AI RESILIENCE	121,350	21,351	121,350
74 TOTAL LOCAL-CURRENT YEAR	5,232,815	4,846,049	5,843,815
75 GRAND TOTAL - LOCAL	6,626,611	6,468,748	7,481,353

CAPITAL OUTLAY FUND 40.0
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE			
STATE			
01 STATE CARRYOVERS	3,260,969	3,260,967	3,260,969
02 STATE CAPITAL OUTLAY	3,000,000	2,861,130	3,000,000
03 TOTAL STATE	6,260,969	6,122,097	6,260,969
LOCAL			
04 INTEREST	761,015	248,721	619,560
05 NON-RESIDENT CAPITAL CHARGE	1,691,895	1,587,393	1,637,898
06 PROPERTY TAX - RDA PASS THRU	2,900,000	1,350,704	2,900,000
07 RENTS	392,403	24,572	392,403
08 TOTAL LOCAL	5,745,313	3,211,390	5,549,861
09 TRANSFERS			
10 TRANSFER IN - AUXILIARY	-	193,596	193,596
11 TOTAL TRANSFERS	-	193,596	193,596
12 TOTAL REVENUES	12,006,282	9,527,083	12,004,426
EXPENDITURES			
13 CLASSIFIED MANAGERS	641,464	760,772	871,789
14 BENEFITS	310,820	186,853	256,360
15 SUPPLIES	395,000	135,776	395,000
16 CONTRACT SERVICES	5,371,031	882,783	5,371,031
17 CAPITAL OUTLAY	19,069,789	3,239,588	18,892,068
18 TOTAL EXPENDITURES	25,788,104	5,205,772	25,786,248
19 OPERATING SURPLUS/(DEFICIT)	(13,781,822)	4,321,311	(13,781,822)
20 BEGINNING BALANCE	13,781,822	13,781,822	13,781,822
21 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
22 ENDING FUND BALANCE	-	18,103,133	-

MEASURE AA FUND 42.4
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	219,000	94,858	178,550
03 TOTAL REVENUE	219,000	94,858	178,550
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	5,000	11,606	15,000
06 CAPITAL OUTLAY	5,556,276	578,280	5,505,826
07 TOTAL EXPENDITURES	5,561,276	589,886	5,520,826
08 OPERATING SURPLUS/(DEFICIT)	(5,342,276)	(495,028)	(5,342,276)
09 BEGINNING BALANCE	5,342,276	5,342,276	5,342,276
10 ENDING FUND BALANCE	-	4,847,248	-

**MEASURE V FUND 42.5
2025-2026 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	6,854,000	2,984,497	5,637,090
03 TOTAL REVENUE	6,854,000	2,984,497	5,637,090
EXPENDITURES			
04 SUPPLIES	400,000	19,705	400,000
05 CONTRACT SERVICES	1,350,000	1,477,708	2,270,000
06 CAPITAL OUTLAY	176,191,608	13,504,740	174,054,698
07 TOTAL EXPENDITURES	177,941,608	15,002,153	176,724,698
08 OPERATING SURPLUS/(DEFICIT)	(171,087,608)	(12,017,656)	(171,087,608)
09 BEGINNING BALANCE	171,087,608	171,087,608	171,087,608
ADJUSTMENT TO BEGINNING BALANCE	-	-	-
10 ENDING FUND BALANCE	-	159,069,952	-

STUDENT FINANCIAL AID FUND 74.0
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-26 ADOPTED BUDGET	March 31, 2026 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE			
01 FEDERAL PELL AND SEOG GRANTS	42,894,024	24,707,874	42,894,024
02 FEDERAL DIRECT LOANS	8,250,000	4,199,054	8,250,000
03 CALIFORNIA CHAFEE GRANT	280,000	47,250	280,000
04 CAL GRANTS	5,077,500	2,591,084	5,077,500
05 DISASTER RELIEF EMERGENCY STUDENT AID	41	41	41
06 EMERGENCY AID FOR CA DREAM ACT APPLICATION	-	431,085	431,085
07 MIDDLE CLASS SCHOLARSHIP	100,000	6,163	106,163
08 SANTA MONICA COLLEGE PROMISE	4,492,670	4,492,670	4,492,670
09 STUDENT SUCCESS COMPLETION	14,186,797	14,186,796	14,186,797
10 TRANSFER	190,000	54,053	190,000
11 TOTAL REVENUE	75,471,032	50,716,070	75,908,280
EXPENDITURES			
12 FINANCIAL AID	75,471,032	49,282,963	75,908,280
13 TOTAL EXPENDITURES	75,471,032	49,282,963	75,908,280
14 ENDING FUND BALANCE	-	1,433,107	-

SCHOLARSHIP TRUST FUND 75.0
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL	2025-2026 PROJECTED BUDGET
01 BEGINNING BALANCE	15,000	15,000	15,000
REVENUE			
02 TRANSFER	30,000		30,000
03 TOTAL REVENUE	30,000	-	30,000
04 TOTAL FUNDS AVAILABLE	45,000	15,000	45,000
EXPENDITURES			
05 SCHOLARSHIP	30,000		30,000
06 TOTAL EXPENDITURES	30,000	-	30,000
07 ENDING FUND BALANCE	15,000	15,000	15,000

AUXILIARY FUND
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	March 31, 2026 ACTUAL	2025-2026 PROJECTED BUDGET
01 BEGINNING BALANCE	482,952	482,952	482,952
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>482,952</u>	<u>482,952</u>	<u>482,952</u>
REVENUE			
04 GROSS SALES	6,043,879	2,222,105	6,043,879
05 LESS: COST OF GOODS	(5,171,770)	(1,366,354)	(5,171,770)
06 NET	872,109	855,751	872,109
07 VENDOR INCOME	525,000	456,179	525,000
08 AUXILIARY PROGRAM INCOME	203,000	221,343	203,000
09 NET INCOME	1,600,109	1,533,273	1,600,109
10 INTEREST	309,510	210,242	309,510
11 TRANSFER IN	256,096	-	256,096
12 TOTAL REVENUE	<u>2,165,715</u>	<u>1,743,515</u>	<u>2,165,715</u>
13 TOTAL FUNDS AVAILABLE	<u>2,648,667</u>	<u>2,226,467</u>	<u>2,648,667</u>
EXPENDITURES			
14 STAFFING	894,361	644,686	894,361
15 FRINGE BENEFITS	450,954	315,120	450,954
16 OPERATING	828,835	820,101	828,835
17 TOTAL EXPENDITURES	<u>2,174,150</u>	<u>1,779,907</u>	<u>2,174,150</u>
18 ENDING FUND BALANCE	<u>474,517</u>	<u>446,560</u>	<u>474,517</u>

**OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH MARCH 31, 2026**

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
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
INCREASES/(DECREASES) IN FUNDS:										
02 CONTRIBUTIONS	1,496,996	-	-	-	-	500,000	1,000,000	1,500,000	-	-
03 INVESTMENT EARNINGS/(LOSSES)	(259)	235,928	431,640	3,203	254,447	473,322	(32,072)	94,708	629,498	524,606
04 DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-
05 ADMINISTRATIVE EXPENSES	(16)	(1,692)	(2,563)	(2,505)	(3,531)	(3,818)	(3,571)	(2,277)	(3,049)	(3,414)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)
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

ACCOUNTS	2018-2019	2019-2020	2020-21	2021-22	2022-23	2023-24	2024-25	3/31/2026	TOTAL 18-YR PERIOD
08 BEGINNING BALANCE	7,079,191	7,513,223	7,775,299	9,907,907	8,577,511	9,124,172	10,121,400	11,362,762	-
INCREASES/(DECREASES) IN FUNDS:									
09 CONTRIBUTIONS	-	-	-	-	-	-	-	-	4,496,996
10 INVESTMENT EARNINGS/(LOSSES)	440,064	268,542	2,140,184	(1,322,061)	554,076	1,005,254	1,249,241	856,129	7,806,451
11 DISBURSEMENTS	-	-	-	-	-	-	-	-	-
12 ADMINISTRATIVE EXPENSES	(3,484)	(3,735)	(4,375)	(4,815)	(4,283)	(4,636)	(3,466)	(2,447)	(57,677)
13 INVESTMENT EXPENSES	(2,548)	(2,731)	(3,201)	(3,520)	(3,132)	(3,390)	(4,413)	(3,897)	(33,222)
14 ENDING FUND BALANCE	7,513,223	7,775,299	9,907,907	8,577,511	9,124,172	10,121,400	11,362,762	12,212,548	12,212,548

Balance as of 04/14/26 is \$12,889,004