

SANTA MONICA COMMUNITY COLLEGE DISTRICT 2025-2026 TENTATIVE BUDGET NARRATIVE

The Santa Monica Community College District Proposed Tentative Budget for fiscal year 2025-2026 is comprised of the following eight funds:

General Fund Unrestricted	\$247,065,402
General Fund Restricted	<u>\$ 78,345,282</u>
<i>Total General Fund</i>	\$325,410,684
Special Reserve Fund (Capital)	\$ 26,039,884
Bond Fund: Measure AA	\$ 5,955,854
Bond Fund: Measure V	\$183,020,483
Bond Interest & Redemption Fund	\$100,430,260
Student Financial Aid Fund	\$ 66,209,179
Scholarship Trust Fund	\$ 45,000
Auxiliary Operations	<u>\$ 2,535,241</u>
<i>Total Other Restricted</i>	\$384,235,901

TOTAL PROPOSED TENTATIVE BUDGET **\$709,646,585**

GENERAL FUND

The 2024-2025 fiscal year is projected to close with an Unrestricted General Fund ending balance, including Designated Reserves, of \$23,265,823

For the 2025-2026 tentative budget, the District is projecting a decrease in revenue of **<2.79%>** or **<\$6,417,909>** and an increase in expenditures of 0.11% or \$266,326. The decrease in revenue is primarily due to funding from Recovery Block Grant for student fee forgiveness and a higher reimbursement rate for Part-time Office Hours in FY 2024-2025 which will not repeat in 2025-2026. Expenditures are projected to increase primarily due to salary step, column and longevity increases, increases in health and welfare premiums, net of decrease in expenditures due to the ending of supplemental retirement plan installment payments and the implementation of budget reduction measures in FY 2025-2026 which include reduction in hourly instruction and non-instruction, budget reduction on discretionary expenses and attrition. These changes are projected to result in a structural deficit of **<\$10,958,597>** and, with the inclusion of one-time items, an overall operating deficit of **<\$10,572,373>** resulting in an ending Unrestricted Fund Balance of \$12,693,450 or 5.42% 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 also reflects a projected increase in enrollment for resident credit FTES of 430.91 FTES or 2.5% from FY 2024-2025 levels.

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. The apportionment allocation for each district is calculated through 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 formula stipulates that for the fiscal years of 2018-19 through 2024-2025, 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 2022-2023 Budget Act extended the revenue protections in a modified form where starting in 2025-2026, districts would continue to receive funding at the greater of the 2024-2025 funding level, referred to as the “funding floor” without further COLA increases, or the amount calculated under the SCFF. For FY 2025-2026 Tentative Budget, the District’s calculated total computational revenue is lower than the funding floor. As such, the District will not be receiving the COLA increase proposed in the Governor’s FY 2025-2026 May Revision of 2.3%, or \$3,881,028.

The Local Revenue section of the budget contains Non-resident Tuition, the District’s largest revenue source outside of Principal Apportionment. The Nonresident Tuition line item includes both revenues generated from Non-resident Tuition and revenue from special Intensive ESL classes for international students. For 2025-2026, the District projects an decrease in non-resident FTES of <213.95> or <6.99%>%, and an increase of non-resident tuition fee from the prior year rate of \$374 per unit to \$398 per unit resulting in a projected revenue decrease of ~\$300,000 in Non-resident Tuition in 2025-2026 from the prior year. The remaining local revenue categories include property taxes, enrollment fees, student fees, interest, rental of facilities, etc.

General Fund Unrestricted Expenditures (01.0)

The District’s largest expenditures (91.1% 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 projected budget reductions in hourly instruction and non-instruction, attrition and the ending of the supplemental plan installment payments.

The discretionary section of the expenditure budget (Supplies, Service, Utilities and Capital) reflects an decrease of <2.3%> or \$<\$426,726> from FY 2024-2025 projected expenditures due to the implementation of budget reduction measures which include 5% reduction in discretionary expenses and shifting the funding of Big Blue Bus.

The amount of \$10,865,302 for the Contracts/Services line item in the tentative budget includes: Advertising 18%; Bank Fees and Bad Debt 14%; Repairs of Equipment/Maintenance 10%; Software Licensing 10%; Other Contract Services 8%; Consultants 5%; Managed Print Services 5%; Off-Campus Printing 4%; Legal Services (including those for the Personnel Commission) 4%; Professional Growth 4%; Postage and Delivery Services 4%; LACOE Contracts (i.e. HRS, BEST) 3%; Recruiting-Students 2%; Rent/Lease 2%; Audit 1%; Memberships and Dues 1%; and Other Services – all under 1% of budget per category (e.g. Board Meetings, Commencement, Conference and Training, Fingerprinting, Mileage, Repairs-Facility, etc.) 5%.

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. For fiscal year 2025-2026, the following action plans have been recommended by DPAC and approved by the Superintendent/President for inclusion in the Tentative Budget:

Develop a Climate Action Plan

Budget: \$13,000

Purpose/Goal of Action Plan:

The Climate Action Plan shall establish a framework for achieving the climate and sustainability goals that the college and Chancellor's office have committed to, and that state and local laws require. The plan will also help the District to reduce costs, improve building occupant comfort, reduce liabilities, decrease equity gaps, address student's basic needs, provide environmental literacy, and drive enrollment. Flexibility within the plan will allow departments to choose the pace and actions they will take to meet goals and laws, and will provide for unforeseen changes, while maintaining integrity of the proposal's vision and goals. The plan will include the need for an Integrated Energy Master Plan and staff to achieve goals.

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, 2026, will be carried over to the FY 2026-2027 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 than 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, 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 42.4 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 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 2025-2026 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, California Chafee Grant and Middle Class Scholarship. The transfer line items reflect a transfer from the Unrestricted General Fund to meet the match requirements of the individual grant programs. For FY 2025-2026 award year, the District is 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
2025-2026 TENTATIVE REVENUE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED REVENUES	2025-2026 TENTATIVE BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	110,000	101,890	110,000
02 TOTAL FEDERAL	110,000	101,890	110,000
STATE			
03 GENERAL APPORTIONMENT	94,117,233	99,417,275	101,077,740
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	19,139,366	19,410,760	19,410,760
05 COLA	1,786,407	1,786,407	-
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	368,587	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(368,585)	-
08 HOMEOWNERS EXEMPT	85,341	83,910	83,910
09 STATE LOTTERY REVENUE	4,141,549	4,081,805	4,094,902
10 MANDATED PROGRAM COSTS	666,567	664,516	660,901
11 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	6,455,833	6,455,833	6,302,442
12 OTHER STATE	9,185,904	9,296,045	7,339,279
13 TOTAL STATE	135,578,200	141,196,553	138,969,934
LOCAL			
14 PROP TAX SHIFT (ERAF)	11,793,829	5,563,502	5,563,502
15 SECURED TAX	21,108,393	22,254,028	22,254,028
16 SUPPLEMENTAL TAXES	458,283	412,455	412,455
17 UNSECURED TAX	727,934	718,469	718,469
18 PRIOR YRS TAXES	594,366	689,883	689,883
19 PROPERTY TAX - RDA PASS THRU	2,516,423	2,598,798	2,598,798
20 PROPERTY TAX - RDA RESIDUAL	4,854,827	4,874,629	4,874,629
21 RENTS	154,180	179,600	189,500
22 INTEREST	2,320,700	2,264,300	1,520,600
23 ENROLLMENT FEES	11,793,801	11,153,277	11,281,788
24 UPPER DIVISION FEES	58,045	62,658	62,658
25 STUDENT RECORDS	8,100	7,900	8,000
26 NON-RESIDENT TUITION/INTENSIVE ESL	30,851,889	28,155,326	27,854,899
27 FEE BASED INSTRUCTION	2,000,000	1,965,098	2,308,002
28 OTHER STUDENT FEES & CHARGES	72,700	66,300	67,100
29 F1 APPLICATION FEES	241,100	196,400	182,700
30 OTHER LOCAL	2,002,249	2,051,763	2,051,763
31 STUDENT BENEFITS FEE	1,178,500	1,105,300	1,118,000
32 PARKING FINES	37,100	37,100	37,100
33 TOTAL LOCAL	92,772,419	84,356,786	83,793,874
34 TOTAL REVENUE	228,460,619	225,655,229	222,873,808
35 TRANSFER IN - RECOVERY BLOCK GRANT	4,332,100	4,289,454	737,439
36 TRANSFER IN	250,995	268,157	188,332
37 SALE OF EQUIPMENT AND SUPPLIES	-	4,648	-
38 TOTAL OTHER FINANCING SOURCES	4,583,095	4,562,259	925,771
39 TOTAL REVENUE AND TRANSFERS	233,043,714	230,217,488	223,799,579

UNRESTRICTED GENERAL FUND 01.0
2025-2026 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED EXPENDITURES	2025-2026 TENTATIVE BUDGET
01 INSTRUCTION	36,698,007	36,419,399	36,537,348
02 ACADEMIC MANAGERS	8,410,287	8,509,941	6,825,481
03 NON-INSTRUCTION	9,718,116	9,725,420	9,342,374
04 HOURLY INSTRUCTION	34,531,492	34,623,592	34,172,823
05 HOURLY NON-INSTRUCTION	6,237,474	6,168,152	6,582,002
06 FEE BASED INSTRUCTION	-	788,521	926,116
07 VACANT POSITIONS	55,187	-	678,282
08 VACANCY SAVINGS	(36,423)	-	(447,666)
09 TOTAL ACADEMIC	95,614,140	96,235,025	94,616,760
10 CLASSIFIED REGULAR	31,994,663	31,200,047	32,255,353
11 CLASSIFIED MANAGERS	7,971,770	7,521,890	7,223,566
12 CLASS REG INSTRUCTION	4,389,733	4,589,543	4,696,991
13 CLASSIFIED HOURLY	1,377,993	1,452,740	1,294,242
14 CLASS HRLY INSTRUCTION	539,754	577,983	475,716
15 VACANT POSITIONS	1,486,579	731,337	1,057,500
16 VACANCY SAVINGS	(981,142)	(731,337)	(697,950)
17 TOTAL CLASSIFIED	46,779,350	45,342,203	46,305,418
18 STRS	13,887,115	13,797,457	13,425,399
19 STATE ON-BEHALF PENSION CONTRIB TO STRS	6,455,833	6,455,833	6,302,442
20 PERS	13,689,828	13,404,291	13,542,478
21 OASDI/MEDICARE	5,236,041	5,159,803	5,323,042
22 H/W	21,821,086	21,608,286	23,542,651
23 RETIREES' H/W	5,948,883	6,201,190	6,591,226
24 SUI	149,726	149,210	226,455
25 WORKERS' COMPENSATION	2,612,946	2,556,061	2,570,163
26 ALTERNATIVE RETIREMENT	656,669	672,750	659,905
27 BENEFITS RELATED TO FEE BASED INSTRUCTION	-	193,860	227,825
28 EARLY RETIREMENT INCENTIVES	1,309,407	1,309,407	-
29 BENEFITS RELATED TO VACANT POSITIONS	570,453	270,595	642,239
30 BENEFITS RELATED TO VACANCY SAVINGS	(376,499)	(270,595)	(423,878)
31 TOTAL BENEFITS	71,961,488	71,508,148	72,629,947
32 SUPPLIES	847,620	851,620	793,017
33 TOTAL SUPPLIES	847,620	851,620	793,017
34 CONTRACTS/SERVICES	11,766,917	11,596,804	10,865,302
35 INSURANCE	2,021,800	2,167,691	2,370,862
36 UTILITIES	5,356,802	6,075,764	6,508,471
37 TOTAL SERVICES	19,145,519	19,840,259	19,744,635
38 EQUIPMENT	28,018	69,338	-
39 TOTAL CAPITAL	28,018	69,338	-
40 TOTAL EXPENDITURES	234,376,135	233,846,593	234,089,777
41 OTHER OUTGO - TRANSFERS	219,033	219,033	242,175
42 OTHER OUTGO - STUDENT AID	40,000	40,000	40,000
43 TOTAL TRANSFERS/FINANCIAL AID	259,033	259,033	282,175
43 TOTAL EXPENDITURES & TRANSFERS	234,635,168	234,105,626	234,371,952

UNRESTRICTED GENERAL FUND 01.0
2025-2026 TENTATIVE FUND BALANCE BUDGET

ACCOUNTS		2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED FUND BALANCE	2025-2026 TENTATIVE BUDGET
01	TOTAL REVENUE AND TRANSFERS	226,916,533	224,084,000	223,062,140
02	TOTAL EXPENDITURES AND TRANSFERS	233,196,913	233,885,182	233,212,210
03	VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	2,112,219	1,001,932	2,378,021
04	VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,394,064)	(1,001,932)	(1,569,494)
05	OPERATING SURPLUS/(DEFICIT)	(6,998,535)	(9,801,182)	(10,958,597)
ONE-TIME ITEMS				
06	PRIOR YEAR APPORTIONMENT ADJ	-	2	-
07	PART-TIME FACULTY OFFICE HOURS - ONE-TIME	1,795,081	1,844,032	-
08	RECOVERY BLOCK GRANT	4,332,100	4,289,454	737,439
09	KCRW FDN REIMBURSEMENT FOR MAINTENANCE & OPERATION COST	-	794,613	-
10	ONE-TIME BUDGET AUGMENTATION	(720,100)	(1,015,057)	(351,215)
				-
11	OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(1,591,454)	(3,888,138)	(10,572,373)
12	BEGINNING BALANCE	27,153,961	27,153,961	23,265,823
13	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
14	CONTINGENCY RESERVE/ENDING FUND BALANCE	25,562,507	23,265,823	12,693,450
15	FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	10.89%	9.94%	5.42%

DESIGNATION OF FUND BALANCE

ACCOUNTS		2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED FUND BALANCE	2025-2026 TENTATIVE BUDGET
16	UNDESIGNATED FUND BALANCE	25,018,457	22,901,761	12,693,450
17	UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	10.66%	9.78%	5.42%
DESIGNATED RESERVE FOR:				
18	RESERVE FOR FUTURE STRS AND PERS INCREASES	544,050	364,062	-
19	TOTAL	544,050	364,062	-
20	DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	0.23%	0.16%	0.00%
21	TOTAL ENDING FUND BALANCE	25,562,507	23,265,823	12,693,450
22	FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	10.89%	9.94%	5.42%

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

UNRESTRICTED GENERAL FUND 01.0
2025-26 TENTATIVE REVENUE BUDGET

ACCOUNTS	2021-2022 ACTUAL REVENUES	2022-2023 ACTUAL REVENUES	2023-2024 ACTUAL REVENUES	2024-25 PROJECTED REVENUES	2025-26 TENTATIVE BUDGET
FEDERAL					
01 FIN AID ADM ALLOWANCES	88,987	84,868	96,337	101,890	110,000
02 TOTAL FEDERAL	88,987	84,868	96,337	101,890	110,000
STATE					
03 GENERAL APPORTIONMENT	48,636,880	80,626,787	84,855,092	99,417,275	101,077,740
04 EDUCATION PROTECTION ACCOUNT - PROP 30/55	40,927,381	9,827,751	16,168,635	19,410,760	19,410,760
05 COLA	6,985,928	9,497,269	12,681,216	1,786,407	-
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	1,664,376	579,289	1,960,749	368,587	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	(383,453)	(98,990)	(291,851)	(368,585)	-
08 HOMEOWNERS EXEMPT	88,242	88,193	85,341	83,910	83,910
09 STATE LOTTERY REVENUE	3,816,847	4,850,381	4,406,196	4,081,805	4,094,902
10 MANDATED PROGRAM COSTS	622,804	667,004	685,641	664,516	660,901
11 STATE ON-BEHALF PENSION CONTR TO STRS	6,906,933	5,386,881	5,906,037	6,455,833	6,302,442
12 OTHER STATE	5,992,696	7,283,626	7,437,142	9,296,045	7,339,279
13 TOTAL STATE	115,258,634	118,708,191	133,894,198	141,196,553	138,969,934
LOCAL					
14 PROP TAX SHIFT (ERAF)	11,082,546	13,125,059	11,793,829	5,563,502	5,563,502
15 SECURED TAX	18,215,629	20,106,970	21,206,288	22,254,028	22,254,028
16 SUPPLEMENTAL TAXES	643,850	645,463	458,283	412,455	412,455
17 UNSECURED TAX	617,308	651,305	727,934	718,469	718,469
18 PRIOR YRS TAXES	703,005	1,189,696	594,366	689,883	689,883
19 PROPERTY TAX - RDA PASS THRU	2,067,221	2,245,822	2,516,423	2,598,798	2,598,798
20 PROPERTY TAX - RDA RESIDUAL	3,838,503	4,301,072	4,854,827	4,874,629	4,874,629
21 RENTS	109,938	129,629	154,180	179,600	189,500
22 INTEREST	274,155	2,260,771	2,847,002	2,264,300	1,520,600
23 ENROLLMENT FEES	11,192,798	10,700,305	11,236,414	11,153,277	11,281,788
24 UPPER DIVISION FEES	80,304	74,844	58,045	62,658	62,658
25 STUDENT RECORDS	300,912	86,796	8,058	7,900	8,000
26 NON-RESIDENT TUITION/INTENSIVE ESL	21,657,241	22,922,455	25,304,446	28,155,326	27,854,899
27 FEE BASED INSTRUCTION	-	-	-	1,965,098	2,308,002
28 OTHER STUDENT FEES & CHARGES	81,680	71,342	69,219	66,300	67,100
29 F1 APPLICATION FEES	203,766	201,142	233,737	196,400	182,700
30 OTHER LOCAL	2,067,447	1,952,479	2,002,249	2,051,763	2,051,763
31 STUDENT BENEFITS FEE	1,156,859	1,379,593	1,122,764	1,105,300	1,118,000
32 PARKING FINES	6,322	22,145	37,093	37,100	37,100
33 TOTAL LOCAL	74,299,484	82,066,888	85,225,157	84,356,786	83,793,874
34 TOTAL REVENUE	189,647,105	200,859,947	219,215,692	225,655,229	222,873,808
35 HEERF BACKFILL OF LOST REVENUES	12,327,638	3,783,848	-	-	-
36 HEERF INDIRECT COST	93,925	-	-	-	-
37 TRANSFER IN - RECOVERY BLOCK GRANT	-	-	-	4,289,454	737,439
38 TRANSFER IN	202,239	211,750	444,442	268,157	188,332
39 SALE OF EQUIPMENT AND SUPPLIES	6,938	7,375	1,649	4,648	-
40 TOTAL OTHER FINANCING SOURCES	12,630,740	4,002,973	446,091	4,562,259	925,771
41 TOTAL REVENUE AND TRANSFERS	202,277,845	204,862,920	219,661,783	230,217,488	223,799,579
42 BEGINNING BALANCE	33,637,423	42,287,239	32,986,345	26,628,855	22,901,761
43 BEGINNING DESIGNATED RESERVE	1,846,327	1,627,369	1,036,168	525,106	364,062
44 ADJUSTMENT TO BEGINNING BALANCE	-	-	-	-	-
45 TOTAL FUNDS AVAILABLE	237,761,595	248,777,528	253,684,296	257,371,449	247,065,402

UNRESTRICTED GENERAL FUND 01.0
2025-2026 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2021-2022 ACTUAL EXPENDITURES	2022-2023 ACTUAL EXPENDITURES	2023-2024 ACTUAL EXPENDITURES	2024-25 PROJECTED EXPENDITURES	2025-2026 TENTATIVE BUDGET
01 INSTRUCTION	28,949,298	32,514,722	35,619,577	36,419,399	36,537,348
02 ACADEMIC MANAGERS	6,692,186	7,282,057	8,172,570	8,509,941	6,825,481
03 NON-INSTRUCTION	6,519,789	8,579,442	9,228,105	9,725,420	9,342,374
04 HOURLY INSTRUCTION	32,495,197	33,200,023	34,263,294	34,623,592	34,172,823
05 HOURLY NON-INSTRUCTION	5,519,180	6,307,808	6,127,505	6,168,152	6,582,002
06 ACADEMIC ONE-TIME PAYMENT	205,530	139,126	-	-	-
07 FEE BASED INSTRUCTION	-	-	-	788,521	926,116
08 VACANT POSITIONS	-	-	-	-	678,282
09 VACANCY SAVINGS	-	-	-	-	(447,666)
10 TOTAL ACADEMIC	80,381,180	88,023,178	93,411,051	96,235,025	94,616,760
11 CLASSIFIED REGULAR	24,137,027	27,496,703	31,081,419	31,200,047	32,255,353
12 CLASSIFIED MANAGERS	6,381,125	7,225,784	8,035,923	7,521,890	7,223,566
13 CLASS REG INSTRUCTION	3,599,684	4,219,489	4,450,389	4,589,543	4,696,991
14 CLASSIFIED HOURLY	1,502,574	1,699,312	1,615,696	1,452,740	1,294,242
15 CLASS HRLY INSTRUCTION	353,326	579,024	609,655	577,983	475,716
16 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	1,734,729	3,550,605	-	-	-
17 VACANT POSITIONS	-	-	-	731,337	1,057,500
18 VACANCY SAVINGS	-	-	-	(731,337)	(697,950)
19 TOTAL CLASSIFIED	37,708,465	44,770,917	45,793,082	45,342,203	46,305,418
20 STRS	10,337,710	12,699,628	13,681,550	13,797,457	13,425,399
21 STATE ON-BEHALF PENSION CONTRIB TO STRS	6,906,933	5,386,881	5,906,037	6,455,833	6,302,442
22 PERS	9,057,386	11,307,265	13,162,123	13,404,291	13,542,478
23 OASDI/MEDICARE	4,058,320	4,537,151	4,959,350	5,159,803	5,323,042
24 H/W	17,088,133	17,554,616	19,410,285	21,608,286	23,542,651
25 RETIREES' H/W	5,294,556	5,247,767	5,622,622	6,201,190	6,591,226
26 SUI	693,354	690,422	143,169	149,210	226,455
27 WORKERS' COMPENSATION	2,190,687	2,551,203	2,674,692	2,556,061	2,570,163
28 ALTERNATIVE RETIREMENT	490,062	552,390	510,749	672,750	659,905
29 BENEFITS RELATED TO FEE BASED INSTRUCTION	-	-	-	193,860	227,825
30 EARLY RETIREMENT INCENTIVES	2,608,178	1,309,407	1,309,407	1,309,407	-
31 BENEFITS REL TO CLASSIFIED ONE-TIME OFF SCH PAY/RETRO	311,741	875,886	-	-	-
32 BENEFITS RELATED TO VACANT POSITIONS	-	-	-	270,595	642,239
33 BENEFITS RELATED TO VACANCY SAVINGS	-	-	-	(270,595)	(423,878)
34 TOTAL BENEFITS	59,037,060	62,712,616	67,379,984	71,508,148	72,629,947
35 SUPPLIES	458,545	676,025	654,842	851,620	793,017
36 TOTAL SUPPLIES	458,545	676,025	654,842	851,620	793,017
37 CONTRACTS/SERVICES	10,689,737	11,950,862	12,200,284	11,596,804	10,865,302
38 DEFERRAL/BORROWING COST	35,804	-	-	-	-
39 INSURANCE	1,554,784	1,718,164	1,841,431	2,167,691	2,370,862
40 UTILITIES	3,767,300	4,824,226	4,947,013	6,075,764	6,508,471
41 TOTAL SERVICES	16,047,625	18,493,252	18,988,728	19,840,259	19,744,635
42 EQUIPMENT	-	-	90,195	69,338	-
43 TOTAL CAPITAL	-	-	90,195	69,338	-
44 TOTAL EXPENDITURES	193,632,875	214,675,988	226,317,882	233,846,593	234,089,777
45 OTHER OUTGO - TRANSFERS	209,948	79,027	179,362	219,033	242,175
46 OTHER OUTGO - STUDENT AID	4,164	-	33,091	40,000	40,000
47 TOTAL TRANSFERS/FINANCIAL AID	214,112	79,027	212,453	259,033	282,175
48 TOTAL EXPENDITURES & TRANSFERS	193,846,987	214,755,015	226,530,335	234,105,626	234,371,952
49 CONTINGENCY RESERVE	42,287,239	32,986,345	26,628,855	22,901,761	12,693,450
50 DESIGNATED RESERVE	1,627,369	1,036,168	525,106	364,062	-
51 TOTAL	237,761,595	248,777,528	253,684,296	257,371,449	247,065,402

RESTRICTED GENERAL FUND 01.3
2025-2026 TENTATIVE REVENUE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED REVENUES	2025-2026 TENTATIVE BUDGET
FEDERAL			
01 FWS-FEDERAL WORK STUDY	700,000	700,000	689,193
02 PERKINS IV TITLE I-C	1,176,014	1,176,014	1,000,000
03 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	68,731	68,731	65,294
04 FEDERAL CARRYOVERS	2,192,303	2,192,303	1,472,963
05 OTHER FEDERAL	1,924,327	1,924,327	1,669,913
06 TOTAL FEDERAL	6,061,375	6,061,375	4,897,363
STATE			
07 LOTTERY	1,778,047	1,778,047	1,758,021
08 ADULT EDUCATION BLOCK GRANT	556,000	556,000	528,200
09 BASIC NEEDS CENTERS AND STAFFING SUPPORT	617,303	617,303	568,033
10 CALIFORNIA COLLEGE PROMISE GRANT	-	-	150,955
11 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDC	477,709	477,709	453,824
12 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	92,064	92,064	87,461
13 COMMON COURSE NUMBERING	913,043	913,043	-
14 COVID-19 RECOVERY BLOCK GRANT-STATE	12,178,885	12,178,885	6,935,644
15 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	3,008,531	3,008,531	3,046,215
16 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,456,500	1,456,500	1,383,675
17 EQUAL EMPLOYMENT OPPORTUNITY	138,888	136,986	130,137
18 FINANCIAL AID TECHNOLOGY-ONGOING	65,644	65,644	62,362
19 LGBTQ+ FUNDING	154,691	154,691	-
20 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	175,000	175,000	166,250
21 MENTAL HEALTH SERVICES	454,301	454,301	431,586
22 NEXTUP	926,079	926,079	879,776
23 NURSING EDUCATION PROGRAM SUPPORT	181,399	181,399	172,329
24 NURSING EDUCATION PROGRAM SUPPORT - ONE-TIME	-	15,907	-
25 SFAA-STUDENT FINANCIAL AID ADMIN	970,494	970,494	921,969
26 SFAA-STUDENT FINANCIAL AID ADMIN-ONE-TIME	307,224	307,224	-
27 STRONG WORKFORCE PROGRAM-LOCAL	801,686	1,178,838	1,000,000
28 STUDENT EQUITY AND ACHIEVEMENT	9,735,824	9,735,824	9,278,655
29 UNDOCUMENTED RESOURCES LIAISONS	146,724	146,724	139,388
30 VETERANS RESOURCE CENTER-ONGOING	114,434	114,434	114,434
31 ZERO TEXTBOOK COST PROGRAM-ACCELERATION II AND IMPACT	-	600,000	-
32 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	1,000,206	1,000,206	929,344
33 STATE CARRYOVERS	16,753,787	16,795,893	14,829,646
34 OTHER STATE	1,443,500	1,530,182	-
35 TOTAL STATE	54,447,963	55,567,908	43,967,904
LOCAL			
36 COMMUNITY SERVICES	1,600,000	1,600,000	1,600,000
37 CONSOLIDATED CONTRACT ED-LOCAL	80,000	80,000	80,000
38 CONTRACT EDUCATION-DPSS CUSTOMER SERVICE TRAINING	70,000	70,000	70,000
39 HEALTH FEES	1,536,751	1,536,751	1,590,678
40 PARKING FEES	739,357	739,357	705,077
41 PICO PROMISE	230,586	230,586	230,586
42 DONATIONS-KCRW	2,568,285	2,119,886	2,429,706
43 RADIO GRANTS	1,238,165	1,372,965	1,304,317
44 LOCAL CARRYOVERS	2,020,639	2,501,948	1,051,227
45 OTHER LOCAL	5,952,605	6,042,783	5,065,677
46 TOTAL LOCAL	16,036,388	16,294,276	14,127,268
47 TOTAL REVENUES	76,545,726	77,923,559	62,992,535
TRANSFERS			
48 TOTAL TRANSFERS	-	-	-
49 TOTAL REVENUE AND TRANSFERS	76,545,726	77,923,559	62,992,535

RESTRICTED GENERAL FUND 01.3
2025-2026 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED BUDGET	2025-2026 TENTATIVE BUDGET
01 INSTRUCTION	88,227	128,227	-
02 MANAGEMENT	3,406,373	3,470,136	3,297,573
03 NON-INSTRUCTION	4,020,567	3,936,651	3,159,316
04 HOURLY INSTRUCTION	64,800	64,800	200,000
05 HOURLY NON-INSTRUCTION	10,123,087	10,568,435	7,996,022
06 TOTAL ACADEMIC	17,703,054	18,168,249	14,652,911
07 CLASSIFIED REGULAR	5,220,684	5,249,807	6,164,881
08 CLASSIFIED MANAGERS	501,836	501,836	506,585
09 CLASS REG INSTRUCTION	52,272	72,003	229,042
10 CLASSIFIED HOURLY	4,252,324	4,357,258	2,429,575
11 CLASS HRLY INSTRUCTION	500,313	480,582	354,842
12 TOTAL CLASSIFIED	10,527,429	10,661,486	9,684,925
13 BENEFITS HOLDING ACCOUNT	11,143,689	5,922,573	10,044,064
14 STRS	-	1,371,985	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16 PERS	-	1,253,739	-
17 OASDI/MEDICARE	-	517,678	-
18 H/W	-	1,873,043	-
19 SUI	-	7,208	-
20 WORKERS' COMP.	-	281,684	-
21 ALTERNATIVE RETIREMENT	-	78,425	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	30,118	-
23 TOTAL BENEFITS	11,143,689	11,336,453	10,044,064
24 TOTAL SUPPLIES	2,019,707	2,156,590	1,848,077
25 CONTRACTS/SERVICES	19,242,234	19,507,875	17,423,443
26 INSURANCE	4,508,400	4,598,578	3,868,820
27 UTILITIES	166,400	166,400	102,000
28 TOTAL SERVICES	23,917,034	24,272,853	21,394,263
29 BLDG & SITES	105,000	105,000	105,000
30 EQUIPMENT/LEASE PURCHASE	3,572,647	3,685,506	2,930,616
31 TOTAL CAPITAL	3,677,647	3,790,506	3,035,616
32 TOTAL EXPENDITURES	68,988,560	70,386,137	60,659,856
33 OTHER OUTGO - RECOVERY BLOCK GRANT	4,862,634	4,816,128	791,147
34 OTHER OUTGO - STUDENT AID	1,770,422	1,780,022	1,458,267
35 OTHER OUTGO - TRANSFERS	221,962	239,124	156,157
36 TOTAL OTHER OUTGO	6,855,018	6,835,274	2,405,571
37 TOTAL EXPENDITURES & OTHER OUTGO	75,843,578	77,221,411	63,065,427

RESTRICTED GENERAL FUND 01.3
2025-2026 TENTATIVE FUND BALANCE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED REVENUES	2025-2026 TENTATIVE BUDGET
01 TOTAL REVENUE AND TRANSFERS	76,545,726	77,923,559	62,992,535
02 TOTAL EXPENDITURES AND TRANSFERS	75,843,578	77,221,411	63,065,427
03 OPERATING SURPLUS/(DEFICIT)	702,148	702,148	(72,892)
04 BEGINNING BALANCE	14,650,599	14,650,599	15,352,747
05 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06 CONTINGENCY RESERVE/ENDING FUND BALANCE	15,352,747	15,352,747	15,279,855
07 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFE	20.24%	19.88%	24.23%

RESTRICTED GENERAL FUND 01.3
2025-2026 TENTATIVE REVENUE BUDGET

ACCOUNTS		2024-25 ADOPTED BUDGET	2024-25 PROJECTED REVENUES	2025-26 TENTATIVE BUDGET
FEDERAL CARRYOVER				
01	ALTASEA OCEAN STEM PATHWAYS AQUACULTURE CERTIFICATE	131,677	131,677	-
02	CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	37,718	37,718	63,041
03	CCAMPIS-CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	181,841	181,841	209,000
04	FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	339,790	339,790	-
05	HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	1,012,382	1,012,382	1,116,550
06	NAVIGATING THE PATHWAY TO SUCCESS	413,624	413,624	-
07	NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	75,271	75,271	84,372
08	TOTAL FEDERAL CARRYOVER	2,192,303	2,192,303	1,472,963
FEDERAL CURRENT YEAR				
09	CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	158,155	158,155	165,507
10	CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	364,000	364,000	345,800
11	HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	998,192	998,192	999,825
12	NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	115,288	115,288	-
13	WIOA-WORKFORCE INNOVATION AND OPPORTUNITY ACT	288,692	288,692	158,781
14	TOTAL FEDERAL CURRENT YEAR	1,924,327	1,924,327	1,669,913
15	GRAND TOTAL - FEDERAL	4,116,630	4,116,630	3,142,876
STATE - CARRYOVER				
16	AWARD FOR INNOVATION IN HIGHER EDUCATION	152,966	152,966	-
17	BASIC NEEDS CENTERS AND STAFFING SUPPORT	631,733	631,733	540,337
18	BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	1,076,396	1,076,396	586,033
19	CALIFORNIA ADULT EDUCATION PROGRAM	226,199	226,199	226,199
20	CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDCARE	139,312	139,312	192,939
21	CLASSIFIED PROFESSIONAL DEVELOPMENT	87,066	87,066	85,964
22	CARE-COOP AGENCIES RESOURCES FOR EDUCATION	2,854	2,854	-
23	COLLEGE CAREER ACCESS PATHWAYS ONE-TIME	2,347	2,347	-
24	COMMON COURSE NUMBERING	-	-	838,424
25	CULTURALLY RESPONSIVE PEDAGOGY & PRACTICES INNOVATIVE BEST PRAC	124,389	124,389	226,098
26	DDT METABOLITES-USC SEA SUBAWARD	20,618	20,618	-
27	EOPS-EXTENDED OPPORTUNITY PROG & SERV	116,382	116,382	-
28	EQUAL EMPLOYMENT OPPORTUNITY	360,114	360,114	458,803
29	EQUAL EMPLOYMENT OPPORTUNITY FOR BEST PRACTICES	28,918	28,918	-
30	EQUAL EMPLOYMENT OPPORTUNITY INNOVATIVE BEST PRACTICES - ONE-TIM	142,697	142,697	-
31	EQUITABLE PLACEMENT, SUPPORT AND COMPLETION AB 1705 ONE-TIME	743,557	743,557	84,232
32	FINANCIAL AID TECHNOLOGY ONGOING	22,823	22,823	21,881
33	GUIDED PATHWAYS	100,382	100,382	-
34	LGBTQ+ FUNDING	267,087	267,087	373,484
35	LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	370,466	370,466	545,466
36	LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY - ONE-TIME	300,000	300,000	246,244
37	MENTAL HEALTH PROGRAM	164,833	164,833	150,000
38	NEXT-UP	1,216,779	1,216,779	1,480,045
39	NURSING EDUCATION PROGRAM SUPPORT	4,377	4,377	-
40	PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	820,939	820,939	777,412
<i>TO BE CONTINUED</i>				

RESTRICTED GENERAL FUND 01.3
2025-2026 TENTATIVE REVENUE BUDGET

ACCOUNTS		2024-25 ADOPTED BUDGET	2024-25 PROJECTED REVENUES	2025-26 TENTATIVE BUDGET
<i>CONTINUATION</i>				
41	RETENTION AND ENROLLMENT (SB 85)	425,591	425,591	-
42	RISING SCHOLARS NETWORK PROGRAM	59,062	59,062	170,795
43	SEAMLESS TRANSFER OF ETNIC STUDIES-IMPLEMENTATION	37,069	37,069	-
44	SFAA-STUDENT FINANCIAL AID ADMIN-ONE-TIME	-	-	301,974
45	STRONG WORKFORCE PROGRAM -LOCAL	1,471,003	1,471,003	865,385
46	STRONG WORKFORCE PROGRAM - REGIONAL	938,269	938,269	912,182
47	STUDENT EQUITY AND ACHIEVEMENT PROGRAM	4,400,019	4,400,019	3,414,271
48	STUDENT TRANSFER ACHIEVEMENT - AB928	565,217	565,217	464,166
50	UMOJA CAMPUS PROGRAM	577,201	619,307	276,572
51	UNDOCUMENTED RESOURCES LIAISONS	134,248	134,248	121,646
52	VETERANS RESOURCE CENTER - ONGOING	319,829	319,829	303,868
53	ZERO TEXTBOOK COST PROGRAM - PLANNING GRANT	617	617	-
54	ZERO TEXTBOOK COST PROGRAM - IMPLEMENTATION GRANT	151,545	151,545	100,748
55	ZERO TEXTBOOK COST PROGRAM - ACCELERATION GRANT	550,883	550,883	464,478
56	ZERO TEXTBOOK COST PROGRAM - ACCELERATION II AND IMPACT GRANT	-	-	600,000
57	TOTAL STATE CARRYOVER	16,753,787	16,795,893	14,829,646
STATE - CURRENT YEAR				
58	CULTURALLY RESPONSIVE PEDAGOGY & PRACTICES INNOVATIVE BEST PRAC	150,000	150,000	-
59	EQUAL EMPLOYMENT OPPORTUNITY INNOVATIVE BEST PRACTICES - ONE-TIM	150,000	150,000	-
60	RISING SCHOLARS NETWORK PROGRAM	153,000	153,000	-
61	STRONG WORKFORCE PROGRAM - REGIONAL	990,500	1,077,182	-
62	TOTAL STATE CURRENT YEAR	1,443,500	1,530,182	-
63	GRAND TOTAL - STATE	18,197,287	18,326,075	14,829,646
LOCAL CARRYOVER				
64	AQUACULTURE CERTIFICATE PROGRAM	350,000	350,000	218,073
65	COMMUNITY CONNECT	5,000	5,000	5,000
66	EQUITY CENTERED BIOTECHNOLOGY WORKFORCE PROGRAM	839,103	839,103	624,443
67	INNOVATION AND EFFECTIVENESS GRANT	-	4,881	-
68	GATEWAY COURSES TO IMPROVE STUDENT ENGAGEMENT IN STEM	-	28,029	-
69	KCRW - CORPORATION FOR PUBLIC BROADCASTING	80,087	528,486	40,000
70	LAHSA--CERTIFICATE OF HOMELESS SERVICE WORK	746,449	746,449	163,711
71	TOTAL - LOCAL CARRYOVER	2,020,639	2,501,948	1,051,227
LOCAL-CURRENT YEAR				
72	AQUACULTURE CERTIFICATE PROGRAM	175,000	175,000	-
73	F1 INSURANCE	4,500,000	4,590,178	3,860,000
74	SMC PERFORMING ARTS CENTER	1,277,605	1,277,605	1,205,677
75	TOTAL LOCAL-CURRENT YEAR	5,952,605	6,042,783	5,065,677
76	GRAND TOTAL - LOCAL	7,973,244	8,544,731	6,116,904

RESTRICTED GENERAL FUND 01.3
2025-2026 TENTATIVE REVENUE BUDGET

ACCOUNTS	2021-2022 ACTUAL REVENUES	2022-2023 ACTUAL REVENUES	2023-2024 ACTUAL REVENUES	2024-2025 PROJECTED REVENUES	2025-2026 TENTATIVE BUDGET
FEDERAL					
01 ARP-AMERICAN RESCUE PLAN-HEERF III	16,292,562	2,400,304	-	-	-
02 CARES-MINORITY SERVING INSTITUTION	909,521	2,471,535	-	-	-
03 FWS-FEDERAL WORK STUDY	293,784	472,230	560,404	700,000	689,193
04 PERKINS IV TITLE I-C	912,292	1,221,253	1,044,921	1,176,014	1,000,000
05 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	57,416	62,040	66,044	68,731	65,294
06 FEDERAL CARRYOVERS	1,685,941	1,956,302	1,484,094	2,192,303	1,472,963
07 OTHER FEDERAL	1,104,753	1,110,072	1,919,108	1,924,327	1,669,913
08 TOTAL FEDERAL	21,256,269	9,693,736	5,074,571	6,061,375	4,897,363
STATE					
09 LOTTERY	1,760,434	2,414,675	2,292,581	1,778,047	1,758,021
10 ADULT EDUCATION BLOCK GRANT	423,281	381,594	315,910	556,000	528,200
11 BASIC NEEDS CENTERS AND STAFFING SUPPORT	131,402	102,422	26,171	617,303	568,033
12 CALIFORNIA COLLEGE PROMISE GRANT	-	-	-	-	150,955
13 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDC	286,440	346,880	361,525	477,709	453,824
14 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	98,173	102,924	98,238	92,064	87,461
15 CCC EQUITABLE PLACEMENT AND COMPLETION GRANT PROGRAM	-	-	437,746	-	-
16 COMMON COURSE NUMBERING	-	-	-	913,043	-
17 COVID-19 RECOVERY BLOCK GRANT-STATE	1,184,232	1,651,628	360,262	12,178,885	6,935,644
18 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	2,463,342	3,063,175	3,147,506	3,008,531	3,046,215
19 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,279,396	1,303,986	1,400,982	1,456,500	1,383,675
20 EQUAL EMPLOYMENT OPPORTUNITY	-	-	-	136,986	130,137
21 FINANCIAL AID TECHNOLOGY-ONGOING	68,134	68,134	44,464	65,644	62,362
22 GUIDED PATHWAYS	-	279,727	-	-	-
23 LGBTQ+ FUNDING	-	-	-	154,691	-
24 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	-	-	-	175,000	166,250
25 MENTAL HEALTH SERVICES	72,505	368,582	356,803	454,301	431,586
26 NEXTUP	-	100,987	-	926,079	879,776
27 NURSING EDUCATION PROGRAM SUPPORT	249,763	251,070	209,034	181,399	172,329
28 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	812,580	307,884	-	-	-
29 RETENTION AND ENROLLMENT OUTREACH	351,353	428,680	227,518	15,907	-
30 SFAA-STUDENT FINANCIAL AID ADMIN	704,127	1,038,381	995,438	970,494	921,969
31 SFAA-STUDENT FINANCIAL AID ADMIN-ONE-TIME	-	-	-	307,224	-
32 STRONG WORKFORCE PROGRAM-LOCAL	-	-	94,911	1,178,838	1,000,000
33 STUDENT EQUITY AND ACHIEVEMENT	3,233,808	4,057,568	5,335,805	9,735,824	9,278,655
34 TRANSFER ED AND ARTICULATION-SEAMLESS TRANSFER	-	-	11,627	-	-
35 UNDOCUMENTED RESOURCES LIAISONS	-	57,247	20,095	146,724	139,388
36 VETERANS RESOURCE CENTER-ONGOING	-	-	-	114,434	114,434
37 ZERO TEXTBOOK COST PROGRAM-ACCELERATION II AND IMPACT	-	-	-	600,000	-
38 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	1,062,402	837,041	915,027	1,000,206	929,344
39 STATE CARRYOVERS	11,832,174	11,985,260	13,781,833	16,795,893	14,829,646
40 OTHER STATE	73,327	513,465	486,338	1,530,182	-
41 TOTAL STATE	26,086,873	29,661,310	30,919,814	55,567,908	43,967,904
LOCAL					
42 COMMUNITY SERVICES	237,395	194,090	867,656	1,600,000	1,600,000
43 CONSOLIDATED CONTRACT ED-LOCAL	77,755	76,000	56,000	80,000	80,000
44 CONTRACT EDUCATION-DPSS CUSTOMER SERVICE TRAINING	-	-	70,000	70,000	70,000
45 HEALTH FEES	1,259,241	1,445,688	1,674,397	1,536,751	1,590,678
46 PARKING FEES	151,294	150,993	143,390	739,357	705,077
47 PICO PROMISE	145,566	149,214	226,971	230,586	230,586
48 DONATIONS-KCRW	1,575,938	1,717,785	1,677,923	2,119,886	2,429,706
49 RADIO GRANTS	1,165,527	1,184,574	1,223,245	1,372,965	1,304,317
50 LOCAL CARRYOVERS	484,430	479,605	738,726	2,501,948	1,051,227
51 OTHER LOCAL	3,517,240	4,629,902	4,988,243	6,042,783	5,065,677
52 TOTAL LOCAL	8,614,386	10,027,851	11,666,551	16,294,276	14,127,268
TRANSFERS					
53 HEERF BACKFILL OF LOST REVENUES	2,567,410	-	-	-	-
54 TOTAL TRANSFERS	2,567,410	-	-	-	-
55 TOTAL REVENUE	58,524,938	49,382,897	47,660,936	77,923,559	62,992,535
56 BEGINNING BALANCE	9,950,497	12,632,636	14,352,543	14,650,599	15,352,747
57 ADJUSTMENT TO BEGINNING BALANCE	-	-	-	-	-
58 TOTAL FUNDS AVAILABLE	68,475,435	62,015,533	62,013,479	92,574,158	78,345,282

RESTRICTED GENERAL FUND 01.3
2025-2026 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	PROJECTED EXPENDITURES	TENTATIVE BUDGET
01 INSTRUCTION	-	-	-	128,227	-
02 MANAGEMENT	1,481,843	1,333,480	1,777,662	3,470,136	3,297,573
03 NON-INSTRUCTION	2,651,564	2,854,992	3,132,439	3,936,651	3,159,316
04 HOURLY INSTRUCTION	-	-	94,236	64,800	200,000
05 HOURLY NON-INSTRUCTION	6,351,085	7,092,301	7,819,264	10,568,435	7,996,022
06 TOTAL ACADEMIC	10,484,492	11,280,773	12,823,601	18,168,249	14,652,911
07 CLASSIFIED REGULAR	4,461,338	5,274,114	5,233,858	5,249,807	6,164,881
08 CLASSIFIED MANAGERS	502,348	667,107	463,386	501,836	506,585
09 CLASS REG INSTRUCTION	8,775	54,045	5,214	72,003	229,042
10 CLASSIFIED HOURLY	1,893,933	2,861,375	2,878,204	4,357,258	2,429,575
11 CLASS HRLY INSTRUCTION	156,016	120,842	159,345	480,582	354,842
12 TOTAL CLASSIFIED	7,022,410	8,977,483	8,740,007	10,661,486	9,684,925
13 BENEFITS HOLDING ACCOUNT	-	-	-	5,922,573	10,044,064
14 STRS	1,173,082	1,433,635	1,767,386	1,371,985	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	1,062,402	837,041	915,027	-	-
16 PERS	1,217,321	1,640,481	1,697,320	1,253,739	-
17 OASDI/MEDICARE	598,587	704,793	692,812	517,678	-
18 H/W	2,003,526	2,204,677	2,561,018	1,873,043	-
19 SUI	81,758	87,687	9,628	7,208	-
20 WORKERS' COMP.	307,294	393,248	392,865	281,684	-
21 ALTERNATIVE RETIREMENT	126,760	125,716	81,524	78,425	-
22 SUPPLEMENTAL RETIREMENT PLAN	45,812	30,118	30,118	30,118	-
23 TOTAL BENEFITS	6,616,542	7,457,396	8,147,698	11,336,453	10,044,064
24 TOTAL SUPPLIES	1,460,541	1,285,224	1,848,372	2,156,590	1,848,077
25 CONTRACTS/SERVICES	8,061,670	6,601,457	7,704,077	19,507,875	17,423,443
26 INSURANCE	2,710,270	3,497,972	4,001,783	4,598,578	3,868,820
27 UTILITIES	51,787	51,633	46,345	166,400	102,000
28 TOTAL SERVICES	10,823,727	10,151,062	11,752,205	24,272,853	21,394,263
29 BLDG & SITES	-	-	-	105,000	105,000
30 EQUIPMENT/LEASE PURCHASE	2,765,056	2,980,246	2,823,169	3,685,506	2,930,616
31 TOTAL CAPITAL	2,765,056	2,980,246	2,823,169	3,790,506	3,035,616
32 TOTAL EXPENDITURES	39,172,768	42,132,184	46,135,052	70,386,137	60,659,856
33 HEERF BACKFILL OF LOST REVENUES	16,018,561	4,869,805	-	-	-
34 OTHER OUTGO - RECOVERY BLOCK GRANT	-	-	-	4,816,128	791,147
35 OTHER OUTGO - STUDENT AID	457,267	482,133	809,680	1,780,022	1,458,267
36 OTHER OUTGO - TRANSFERS	194,203	178,868	418,148	239,124	156,157
37 TOTAL OTHER OUTGO	16,670,031	5,530,806	1,227,828	6,835,274	2,405,571
38 TOTAL EXPENDITURES & OTHER OUTGO	55,842,799	47,662,990	47,362,880	77,221,411	63,065,427
39 CONTINGENCY RESERVE	12,632,636	14,352,543	14,650,599	15,352,747	15,279,855
40 TOTAL	68,475,435	62,015,533	62,013,479	92,574,158	78,345,282

CAPITAL OUTLAY FUND 40.0
2025-2026 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED	2025-2026 TENTATIVE BUDGET
REVENUE			
STATE			
01 STATE CARRYOVERS	5,217,584	5,217,584	3,495,574
02 STATE CAPITAL OUTLAY	6,500,000	6,500,000	3,607,130
03 TOTAL STATE	11,717,584	11,717,584	7,102,704
LOCAL			
04 INTEREST	854,000	546,308	536,584
05 NON-RESIDENT CAPITAL CHARGE	1,965,037	1,818,069	1,690,986
06 PROPERTY TAX - RDA PASS THRU	2,850,000	2,872,356	2,872,356
07 RENTS	571,350	571,350	309,350
08 TOTAL LOCAL	6,240,387	5,808,083	5,409,276
09 OTHER FINANCING SOURCES	-	-	-
10 TOTAL OTHER FINANCING SOURCES	-	-	-
11 TOTAL REVENUES	17,957,971	17,525,667	12,511,980
EXPENDITURES			
12 CLASSIFIED MANAGERS	-	641,464	641,464
13 BENEFITS	-	305,239	310,024
14 SUPPLIES	260,000	627,562	260,000
15 CONTRACT SERVICES	3,447,949	4,990,174	3,500,000
16 CAPITAL OUTLAY	26,277,926	9,461,228	21,328,396
17 TOTAL EXPENDITURES	29,985,875	16,025,667	26,039,884
18 OPERATING SURPLUS/(DEFICIT)	(12,027,904)	1,500,000	(13,527,904)
19 BEGINNING BALANCE	12,027,904	12,027,904	13,527,904
20 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
21 ENDING FUND BALANCE	-	13,527,904	-

MEASURE AA FUND 42.4
2025-2026 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED	2025-2026 TENTATIVE BUDGET
REVENUE				
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	222,000	250,772	236,000
03	TOTAL REVENUE	222,000	250,772	236,000
EXPENDITURES				
04	SUPPLIES	-	-	-
05	CONTRACT SERVICES	60,000	-	60,000
06	CAPITAL OUTLAY	6,093,758	462,676	5,895,854
07	TOTAL EXPENDITURES	6,153,758	462,676	5,955,854
08	OPERATING SURPLUS/(DEFICIT)	(5,931,758)	(211,904)	(5,719,854)
09	BEGINNING BALANCE	5,931,758	5,931,758	5,719,854
10	ENDING FUND BALANCE	-	5,719,854	-

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

ACCOUNTS		2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED	2025-2026 TENTATIVE BUDGET
REVENUE				
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	6,718,000	7,532,449	6,954,000
03	TOTAL REVENUE	6,718,000	7,532,449	6,954,000
EXPENDITURES				
04	SUPPLIES	265,000	328,136	350,000
05	CONTRACT SERVICES	950,000	581,008	950,000
06	CAPITAL OUTLAY	193,196,304	18,250,126	181,720,483
07	TOTAL EXPENDITURES	194,411,304	19,159,270	183,020,483
08	OPERATING SURPLUS/(DEFICIT)	(187,693,304)	(11,626,821)	(176,066,483)
09	BEGINNING BALANCE	187,693,304	187,693,304	176,066,483
	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
10	ENDING FUND BALANCE	-	176,066,483	-

INTEREST AND REDEMPTION FUND 48.0

2025-2026 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED	2025-2026 TENTATIVE BUDGET
01 BEGINNING BALANCE	47,680,172	47,680,172	46,378,075
02 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	47,680,172	47,680,172	46,378,075
REVENUE			
04 FEDERAL REVENUES	-	-	-
05 STATE REVENUES	-	-	-
06 VOTER INDEBTED TAXES	54,052,185	54,052,185	54,052,185
07 TOTAL REVENUE	54,052,185	54,052,185	54,052,185
08 TOTAL FUNDS AVAILABLE	101,732,357	101,732,357	100,430,260
EXPENDITURES			
09 DEBT REDEMPTION	23,386,343	23,386,343	23,386,343
10 DEBT INTEREST AND OTHER SERVICE CHARGES	31,967,939	31,967,939	31,967,939
11 TOTAL EXPENDITURES	55,354,282	55,354,282	55,354,282
12 ENDING FUND BALANCE	46,378,075	46,378,075	45,075,978
**The Bond Interest and Redemption Fund is controlled by the County of Los Angeles Department of Auditor-Controller.			

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

ACCOUNTS		2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED BUDGET	2025-2026 TENTATIVE BUDGET
REVENUE				
01	FEDERAL PELL AND SEOG GRANTS	33,104,350	33,094,350	33,107,835
02	FEDERAL DIRECT LOANS	8,250,000	8,260,000	8,250,000
03	CALIFORNIA CHAFEE GRANT	280,000	280,000	280,000
04	CAL GRANTS	4,177,500	4,177,500	5,077,500
05	DISASTER RELIEF EMERGENCY STUDENT AID	29,846	29,846	
06	EARLY ACTION EMERGENCY STUDENT AID	3,531	-	
07	EMERGENCY FINANCIAL AID GRANTS (SUPPLEMENTAL)	27,153	27,153	
08	MIDDLE CLASS SCHOLARSHIP	100,000	100,000	100,000
09	SANTA MONICA COLLEGE PROMISE	4,521,346	4,698,371	4,513,262
10	STUDENT SUCCESS COMPLETION	14,575,234	14,575,234	14,700,582
11	TRANSFER	160,000	160,000	180,000
12	TOTAL REVENUE	65,228,960	65,402,454	66,209,179
EXPENDITURES				
13	FINANCIAL AID	65,228,960	65,402,454	66,209,179
14	TOTAL EXPENDITURES	65,228,960	65,402,454	66,209,179
15	ENDING FUND BALANCE	-	-	-

SCHOLARSHIP TRUST FUND 75.0
2025-2026 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED	2025-2026 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

2025-2026 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED	2025-2026 TENTATIVE BUDGET
01 BEGINNING BALANCE	574,283	574,283	371,026
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>574,283</u>	<u>574,283</u>	<u>371,026</u>
REVENUE			
04 GROSS SALES	2,113,000	2,113,000	6,043,879
05 LESS: COST OF GOODS	<u>(1,393,000)</u>	<u>(1,393,000)</u>	<u>(5,171,770)</u>
06 NET	720,000	720,000	872,109
07 VENDOR INCOME	525,000	525,000	525,000
08 AUXILIARY PROGRAM INCOME	<u>201,500</u>	<u>201,500</u>	<u>201,500</u>
09 NET INCOME	1,446,500	1,446,500	1,598,609
10 INTEREST	305,000	305,000	309,510
11 TRANSFER IN	<u>742,934</u>	<u>599,612</u>	<u>256,096</u>
12 TOTAL REVENUE	<u>2,494,434</u>	<u>2,351,112</u>	<u>2,164,215</u>
13 TOTAL FUNDS AVAILABLE	<u>3,068,717</u>	<u>2,925,395</u>	<u>2,535,241</u>
EXPENDITURES			
14 STAFFING	1,084,361	1,084,361	894,361
15 FRINGE BENEFITS	506,973	506,973	450,954
16 OPERATING	<u>963,035</u>	<u>963,035</u>	<u>828,835</u>
17 TOTAL EXPENDITURES	<u>2,554,369</u>	<u>2,554,369</u>	<u>2,174,150</u>
18 ENDING FUND BALANCE	<u>514,348</u>	<u>371,026</u>	<u>361,091</u>

OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH MARCH 31, 2025

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	TOTAL 17-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	-
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	505,818	6,206,898
11 DISBURSEMENTS	-	-	-	-	-	-	-	-
12 ADMINISTRATIVE EXPENSES	(3,484)	(3,735)	(4,375)	(4,815)	(4,283)	(4,636)	(2,740)	(54,504)
13 INVESTMENT EXPENSES	(2,548)	(2,731)	(3,201)	(3,520)	(3,132)	(3,390)	(3,258)	(28,170)
14 ENDING FUND BALANCE	7,513,223	7,775,299	9,907,907	8,577,511	9,124,172	10,121,400	10,621,220	10,621,220