

**SANTA MONICA COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET NARRATIVE**

The Santa Monica Community College District Proposed Tentative Budget for fiscal year 2026-2027 is comprised of the following eight funds:

General Fund Unrestricted	\$243,433,806
General Fund Restricted	<u>\$ 71,280,011</u>
<i>Total General Fund</i>	\$314,713,817
Special Reserve Fund (Capital)	\$ 24,886,757
Bond Fund: Measure AA	\$ 2,220,021
Bond Fund: Measure V	\$125,018,616
Bond Interest & Redemption Fund	\$107,683,857
Student Financial Aid Fund	\$ 73,912,918
Scholarship Trust Fund	\$ 45,000
Auxiliary Operations	<u>\$ 2,427,697</u>
<i>Total Other Restricted</i>	\$336,194,866

TOTAL PROPOSED TENTATIVE BUDGET \$650,908,683

GENERAL FUND

The 2025-2026 fiscal year is projected to close with an Unrestricted General Fund ending balance, including Designated Reserves, of \$16,409,595.

For the 2026-2027 tentative budget, the District is projecting a decrease in revenue of <1.37%> or <\$3,157,288> and a decrease in expenditures of <3.49%> or <\$8,289,451>. The decrease in revenue is primarily due to one-time revenue in the form of transfers from Auxiliary, funding from the State for wildfire recovery assistance, and reimbursement from foundations in FY 2025-2026 which will not repeat in 2026-2027, net of the increase in apportionment due to projected increase in FTES and cost of living allowance. Expenditures are projected to decrease primarily due to furloughs and salary freezes for members of CSEA, classified confidential, academic and classified administrators and managers, net of increases in health and welfare premiums, insurance and utilities, step and longevity increase for faculty and increase in hourly instruction. These changes are projected to result in a structural deficit of <\$7,611,840> and, with the inclusion of one-time items, an overall operating deficit of <\$1,988,037> resulting in an ending Unrestricted Fund Balance of \$14,421,558 or 6.30% 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 167.76 FTES or 1.0% from FY 2025-2026 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 the FY 2026–2027 Tentative Budget, the District is projected to transition out of hold harmless funding. However, the District’s calculated Total Computational Revenue is insufficient to fully capture the Cost-of-Living Adjustment (COLA) included in the Governor’s FY 2026–2027 May Revision. As a result, the District is not expected to receive the full benefit of the proposed COLA increase.

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 2026-2027, the District projects a decrease in non-resident FTES of <108.92> or <4.0%>%, and an increase of non-resident tuition fee from the prior year rate of \$398 per unit to \$416 per unit resulting in a projected revenue increase of \$89,190 in Non-resident Tuition in 2026-2027 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 (90.5% 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 faculty and projected budget reductions from the implementation of furloughs and salary freezes for members of CSEA, classified confidential, academic and classified administrators and managers.

The discretionary section of the expenditure budget (Supplies, Service, Utilities and Capital) reflects an increase of <3.9%> or \$<488,045> from FY 2025-2026 projected expenditures due to the savings on managed print services and due to expenditures in FY 2025-2026 which will not repeat in FY 2026-2027 for legal fees and consulting .

The amount of \$10,805,414 for the Contracts/Services line item in the tentative budget includes: Advertising 19%; Bank Fees and Bad Debt 13%; Repairs of Equipment/Maintenance 10%; Software Licensing 10%; Other Contract Services 8%; Consultants 5%; Managed Print Services 4%; Legal Services (including those for the Personnel Commission) 4%; Professional Growth 4%; Postage and Delivery Services 4%; Off-Campus Printing 3%; LACOE Contracts (i.e. HRS, BEST) 3%; Recruiting-Students 2%; Rent/Lease 2%; Audit 2%; Memberships and Dues 2%; 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 2026-2027, the following action plans have been recommended by DPAC and approved by the Superintendent/President for inclusion in the Tentative Budget:

Strategic Data-Informed Scheduling

Budget: \$20,000

Purpose/Goal of Action Plan:

Advance Santa Monica College toward a more strategic, coordinated, and data-informed approach to course scheduling and enrollment management.

Educate the campus on the Student-Centered Funding Formula (SCFF)

Budget: \$0

Purpose/Goal of Action Plan:

Educate the campus on the Student-Centered Funding Formula (SCFF) and its implications for funding and student success ensuring college practices translate into recognized success under the SCFF (Institutional Effectiveness Committee recommendation).

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, 2027, will be carried over to the FY 2027-2028 budget, if permissible.

The projected ending fund balance is generated from eight restricted programs as required by Generally Accepted Accounting Principles: Proposition 20 Lottery, Contract Education, Parking Fees, Community Services, Health and Psychological Services, SMC Performing Arts Center, Employment Training Panel, and Contract Education - DPSS. 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 2026-2027 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 2026-2027 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
2026-2027 TENTATIVE REVENUE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED REVENUES	2026-2027 TENTATIVE BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	120,000	111,660	166,429
02 TOTAL FEDERAL	120,000	111,660	166,429
STATE			
03 GENERAL APPORTIONMENT	89,454,316	93,212,995	93,170,937
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	25,006,322	24,897,897	24,897,897
05 COLA	-	-	3,764,746
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	712,922	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(712,924)	-
08 HOMEOWNERS EXEMPT	83,931	81,010	81,010
09 STATE LOTTERY REVENUE	3,965,912	3,686,889	3,875,097
10 MANDATED PROGRAM COSTS	647,167	647,167	668,944
11 CALOES-STATE WILDFIRE ASSISTANCE	-	2,026,000	-
12 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	6,805,191	6,805,191	6,763,117
13 OTHER STATE	6,754,144	6,789,282	6,803,764
14 TOTAL STATE	132,716,983	138,146,429	140,025,512
LOCAL			
15 PROP TAX SHIFT (ERAF)	9,437,820	8,095,370	8,095,370
16 SECURED TAX	24,721,347	22,601,379	22,601,379
17 SUPPLEMENTAL TAXES	508,234	523,481	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	2,686,569	2,686,569
21 PROPERTY TAX - RDA RESIDUAL	4,682,849	4,886,523	4,886,523
22 RENTS	153,300	179,200	176,600
23 INTEREST	1,606,700	1,390,000	1,087,300
24 ENROLLMENT FEES	11,066,044	10,472,688	10,515,604
25 UPPER DIVISION FEES	62,580	72,324	72,324
26 STUDENT RECORDS	7,100	7,500	7,500
27 NON-RESIDENT TUITION/INTENSIVE ESL	27,981,784	27,693,658	27,782,848
28 FEE BASED INSTRUCTION	1,976,866	2,228,402	2,049,216
29 OTHER STUDENT FEES & CHARGES	65,200	64,600	64,900
30 F1 APPLICATION FEES	177,600	148,200	142,300
31 OTHER LOCAL	3,340,775	3,373,541	2,381,067
32 STUDENT BENEFITS FEE	1,146,000	1,120,000	1,161,000
33 DONATION	-	1,000,000	-
34 PARKING FINES	60,800	60,800	60,800
35 TOTAL LOCAL	90,995,784	88,096,104	85,786,650
36 TOTAL REVENUE	223,832,767	226,354,193	225,978,591
37 TRANSFER IN - RECOVERY BLOCK GRANT	896,324	805,632	805,632
38 TRANSFER IN - AUXILIARY	-	2,675,643	-
39 TRANSFER IN	239,771	346,015	239,988
40 SALE OF EQUIPMENT AND SUPPLIES	-	16	-
41 TOTAL OTHER FINANCING SOURCES	1,136,095	3,827,306	1,045,620
42 TOTAL REVENUE AND TRANSFERS	224,968,862	230,181,499	227,024,211

UNRESTRICTED GENERAL FUND 01.0
2026-2027 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED EXPENDITURES	2026-2027 TENTATIVE BUDGET
01 INSTRUCTION	36,606,613	36,484,427	36,068,628
02 ACADEMIC MANAGERS	7,073,237	7,055,325	5,498,365
03 NON-INSTRUCTION	9,005,997	9,501,952	9,229,413
04 HOURLY INSTRUCTION	34,113,229	34,567,535	35,384,296
05 HOURLY NON-INSTRUCTION	6,480,219	6,787,522	6,830,582
06 FEE BASED INSTRUCTION	660,826	773,543	718,309
07 ACADEMIC VACATION PAYOUT - ONE-TIME	-	297,229	-
08 VACANT POSITIONS	428,467	220,351	220,351
09 VACANCY SAVINGS	(282,788)	(220,351)	-
10 TOTAL ACADEMIC	94,085,800	95,467,533	93,949,944
11 CLASSIFIED REGULAR	32,465,976	31,706,633	27,505,921
12 CLASSIFIED MANAGERS	7,425,720	7,503,395	6,214,200
13 CLASS REG INSTRUCTION	4,304,881	4,373,999	3,785,401
14 CLASSIFIED HOURLY	1,340,866	1,546,366	1,281,112
15 CLASS HRLY INSTRUCTION	487,080	498,769	484,343
16 CLASSIFIED VACATION PAYOUT - ONE-TIME	-	1,247,652	-
17 VACANT POSITIONS	780,133	974,806	402,103
18 VACANCY SAVINGS	(514,888)	(974,806)	-
19 TOTAL CLASSIFIED	46,289,768	46,876,814	39,673,080
20 STRS	14,110,063	14,258,617	13,733,708
21 STATE ON-BEHALF PENSION CONTRIB TO STRS	6,805,191	6,805,191	6,763,117
22 PERS	13,672,564	13,518,674	11,667,289
23 OASDI/MEDICARE	5,104,891	5,082,560	4,524,175
24 H/W	23,499,143	23,359,548	24,817,040
25 RETIREES' H/W	6,670,137	7,224,380	8,406,241
26 SUI	153,592	153,953	159,431
27 WORKERS' COMPENSATION	2,719,217	2,719,217	2,485,024
28 ALTERNATIVE RETIREMENT	651,651	670,915	672,558
29 BENEFITS RELATED TO FEE BASED INSTRUCTION	112,750	180,554	167,359
30 RETIREMENT INCENTIVES	-	-	50,000
31 BENEFITS RELATED TO ACADEMIC AND CLASSIFIED VACATION PAYOUT- ON	-	129,920	-
32 BENEFITS RELATED TO VACANT POSITIONS	447,182	442,208	230,308
33 BENEFITS RELATED TO VACANCY SAVINGS	(295,140)	(442,208)	-
34 TOTAL BENEFITS	73,651,241	74,103,529	73,676,250
35 SUPPLIES	793,017	817,017	779,281
36 TOTAL SUPPLIES	793,017	817,017	779,281
37 CONTRACTS/SERVICES	10,746,956	11,253,911	10,805,814
38 INSURANCE	2,451,100	2,051,100	2,758,765
39 UTILITIES	6,732,811	6,387,811	7,027,342
40 TOTAL SERVICES	19,930,867	19,692,822	20,591,921
41 EQUIPMENT	17,393	57,219	27,573
42 TOTAL CAPITAL	17,393	57,219	27,573
43 TOTAL EXPENDITURES	234,768,086	237,014,934	228,698,049
44 OTHER OUTGO - TRANSFERS	246,765	246,765	274,199
45 OTHER OUTGO - STUDENT AID	40,000	40,000	40,000
46 TOTAL TRANSFERS/FINANCIAL AID	286,765	286,765	314,199
47 TOTAL EXPENDITURES & TRANSFERS	235,054,851	237,301,699	229,012,248

UNRESTRICTED GENERAL FUND 01.0
2026-2027 TENTATIVE FUND BALANCE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED FUND BALANCE	2026-2027 TENTATIVE BUDGET
01 TOTAL REVENUE AND TRANSFERS	223,080,065	222,681,753	226,218,579
02 TOTAL EXPENDITURES AND TRANSFERS	234,056,564	233,901,894	232,977,657
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	1,655,782	1,637,365	852,762
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,092,816)	(1,637,365)	-
05 OPERATING SURPLUS/(DEFICIT)	(11,539,465)	(11,220,141)	(7,611,840)
ONE-TIME ITEMS			
06 PRIOR YEAR APPORTIONMENT ADJ	-	(2)	-
07 TRANSFER FROM AUXILIARY	-	2,675,643	-
08 CALOES-STATE WILDFIRE FUND		2,026,000	-
09 DONATION FROM FOUNDATION		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	-
12 COST OF ADDITIONAL CLASSES FUNDED BY FOUNDATION		(1,000,000)	-
13 SAVINGS FROM BANKING INTERSESSION HOURS		466,801	933,602
14 ACADEMIC AND CLASSIFIED VACATION PAYOUT- ONE-TIME		(1,674,801)	-
15 FURLOUGHS AND SALARY FREEZES - SALARY AND BENEFITS	-	-	4,209,963
16 ONE-TIME BUDGET AUGMENTATION	(435,321)	(1,191,805)	(325,394)
			-
17 OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(10,085,989)	(7,120,200)	(1,988,037)
18 BEGINNING BALANCE	23,529,795	23,529,795	16,409,595
19 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
20 CONTINGENCY RESERVE/ENDING FUND BALANCE	13,443,806	16,409,595	14,421,558
21 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	5.72%	6.92%	6.30%

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

UNRESTRICTED GENERAL FUND 01.0
2026-2027 TENTATIVE REVENUE BUDGET

ACCOUNTS	2022-2023 ACTUAL REVENUES	2023-2024 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 PROJECTED REVENUES	2026-27 TENTATIVE BUDGET
FEDERAL					
01 FIN AID ADM ALLOWANCES	84,868	96,337	101,890	111,660	166,429
02 TOTAL FEDERAL	84,868	96,337	101,890	111,660	166,429
STATE					
03 GENERAL APPORTIONMENT	80,626,787	84,855,092	85,315,187	93,212,995	93,170,937
04 EDUCATION PROTECTION ACCOUNT - PROP 30/55	9,827,751	16,168,635	29,831,370	24,897,897	24,897,897
05 COLA	9,497,269	12,681,216	1,786,407	-	3,764,746
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	579,289	1,960,749	368,485	712,922	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	(98,990)	(291,851)	(368,483)	(712,924)	-
08 HOMEOWNERS EXEMPT	88,193	85,341	83,931	81,010	81,010
09 STATE LOTTERY REVENUE	4,850,381	4,406,196	4,148,825	3,686,889	3,875,097
10 MANDATED PROGRAM COSTS	667,004	685,641	664,516	647,167	668,944
11 CALOES-STATE WILDFIRE ASSISTANCE	-	-	-	2,026,000	-
12 STATE ON-BEHALF PENSION CONTR TO STRS	5,386,881	5,906,037	6,309,820	6,805,191	6,763,117
13 OTHER STATE	7,283,626	7,437,142	9,556,244	6,789,282	6,803,764
14 TOTAL STATE	118,708,191	133,894,198	137,696,302	138,146,429	140,025,512
LOCAL					
15 PROP TAX SHIFT (ERAF)	13,125,059	11,793,829	9,437,820	8,095,370	8,095,370
16 SECURED TAX	20,106,970	21,206,288	22,150,452	22,601,379	22,601,379
17 SUPPLEMENTAL TAXES	645,463	458,283	508,234	523,481	523,481
18 UNSECURED TAX	651,305	727,934	718,469	723,434	723,434
19 PRIOR YRS TAXES	1,189,696	594,366	731,563	768,435	768,435
20 PROPERTY TAX - RDA PASS THRU	2,245,822	2,516,423	2,550,753	2,686,569	2,686,569
21 PROPERTY TAX - RDA RESIDUAL	4,301,072	4,854,827	4,682,849	4,886,523	4,886,523
22 RENTS	129,629	154,180	209,207	179,200	176,600
23 INTEREST	2,260,771	2,847,002	2,097,740	1,390,000	1,087,300
24 ENROLLMENT FEES	10,700,305	11,236,414	11,166,625	10,472,688	10,515,604
25 UPPER DIVISION FEES	74,844	58,045	62,579	72,324	72,324
26 STUDENT RECORDS	86,796	8,058	7,213	7,500	7,500
27 NON-RESIDENT TUITION/INTENSIVE ESL	22,922,455	25,304,446	28,293,450	27,693,658	27,782,848
28 FEE BASED INSTRUCTION	-	-	1,885,441	2,228,402	2,049,216
29 OTHER STUDENT FEES & CHARGES	71,342	69,219	65,764	64,600	64,900
30 F1 APPLICATION FEES	201,142	233,737	191,057	148,200	142,300
31 OTHER LOCAL	1,952,479	2,002,249	2,145,634	3,373,541	2,381,067
32 STUDENT BENEFITS FEE	1,379,593	1,122,764	1,156,392	1,120,000	1,161,000
33 DONATION	-	-	-	1,000,000	-
34 PARKING FINES	22,145	37,093	60,766	60,800	60,800
35 TOTAL LOCAL	82,066,888	85,225,157	88,122,008	88,096,104	85,786,650
36 TOTAL REVENUE	200,859,947	219,215,692	225,920,200	226,354,193	225,978,591
37 HEERF BACKFILL OF LOST REVENUES	3,783,848	-	-	-	-
38 TRANSFER IN - RECOVERY BLOCK GRANT	-	-	4,289,454	805,632	805,632
39 TRANSFER IN - AUXILIARY	-	-	-	2,675,643	-
40 TRANSFER IN	211,750	444,442	199,793	346,015	239,988
41 SALE OF EQUIPMENT AND SUPPLIES	7,375	1,649	4,648	16	-
42 TOTAL OTHER FINANCING SOURCES	4,002,973	446,091	4,493,895	3,827,306	1,045,620
43 TOTAL REVENUE AND TRANSFERS	204,862,920	219,661,783	230,414,095	230,181,499	227,024,211
44 BEGINNING BALANCE	42,287,239	32,986,345	26,628,855	23,529,795	16,409,595
45 BEGINNING DESIGNATED RESERVE	1,627,369	1,036,168	525,106	-	-
46 ADJUSTMENT TO BEGINNING BALANCE	-	-	-	-	-
47 TOTAL FUNDS AVAILABLE	248,777,528	253,684,296	257,568,056	253,711,294	243,433,806

**UNRESTRICTED GENERAL FUND 01.0
2026-2027 TENTATIVE EXPENDITURE BUDGET**

ACCOUNTS	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	PROJECTED EXPENDITURES	TENTATIVE BUDGET
01 INSTRUCTION	32,514,722	35,619,577	36,552,311	36,484,427	36,068,628
02 ACADEMIC MANAGERS	7,282,057	8,172,570	8,474,954	7,055,325	5,498,365
03 NON-INSTRUCTION	8,579,442	9,228,105	9,972,546	9,501,952	9,229,413
04 HOURLY INSTRUCTION	33,200,023	34,263,294	34,688,047	34,567,535	35,384,296
05 HOURLY NON-INSTRUCTION	6,307,808	6,127,505	5,920,545	6,787,522	6,830,582
06 ACADEMIC ONE-TIME OFF SCHEDULE PAYMENT/RETRO	139,126	-	-	297,229	-
07 FEE BASED INSTRUCTION	-	-	756,153	773,543	718,309
08 VACANT POSITIONS	-	-	-	220,351	220,351
09 VACANCY SAVINGS	-	-	-	(220,351)	-
10 TOTAL ACADEMIC	88,023,178	93,411,051	96,364,556	95,467,533	93,949,944
11 CLASSIFIED REGULAR	27,496,703	31,081,419	31,766,991	31,706,633	27,505,921
12 CLASSIFIED MANAGERS	7,225,784	8,035,923	7,624,394	7,503,395	6,214,200
13 CLASS REG INSTRUCTION	4,219,489	4,450,389	4,500,542	4,373,999	3,785,401
14 CLASSIFIED HOURLY	1,699,312	1,615,696	1,433,363	1,546,366	1,281,112
15 CLASS HRLY INSTRUCTION	579,024	609,655	449,172	498,769	484,343
16 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	3,550,605	-	-	1,247,652	-
17 VACANT POSITIONS	-	-	-	974,806	402,103
18 VACANCY SAVINGS	-	-	-	(974,806)	-
19 TOTAL CLASSIFIED	44,770,917	45,793,082	45,774,462	46,876,814	39,673,080
20 STRS	12,699,628	13,681,550	14,242,116	14,258,617	13,733,708
21 STATE ON-BEHALF PENSION CONTRIB TO STRS	5,386,881	5,906,037	6,309,820	6,805,191	6,763,117
22 PERS	11,307,265	13,162,123	13,560,726	13,518,674	11,667,289
23 OASDI/MEDICARE	4,537,151	4,959,350	5,025,432	5,082,560	4,524,175
24 H/W	17,554,616	19,410,285	21,558,847	23,359,548	24,817,040
25 RETIREES' H/W	5,247,767	5,622,622	6,275,431	7,224,380	8,406,241
26 SUI	690,422	143,169	143,203	153,953	159,431
27 WORKERS' COMPENSATION	2,551,203	2,674,692	2,810,279	2,719,217	2,485,024
28 ALTERNATIVE RETIREMENT	552,390	510,749	492,609	670,915	672,558
29 BENEFITS RELATED TO FEE BASED INSTRUCTION	-	-	178,654	180,554	167,359
30 RETIREMENT INCENTIVES	1,309,407	1,309,407	1,309,407	-	50,000
31 BENEFITS REL TO CLASSIFIED ONE-TIME OFF SCH PAY/RETRO	875,886	-	-	129,920	-
32 BENEFITS RELATED TO VACANT POSITIONS	-	-	-	442,208	230,308
33 BENEFITS RELATED TO VACANCY SAVINGS	-	-	-	(442,208)	-
34 TOTAL BENEFITS	62,712,616	67,379,984	71,906,524	74,103,529	73,676,250
35 SUPPLIES	676,025	654,842	634,629	817,017	779,281
36 TOTAL SUPPLIES	676,025	654,842	634,629	817,017	779,281
37 CONTRACTS/SERVICES	11,950,862	12,200,284	11,172,673	11,253,911	10,805,814
38 INSURANCE	1,718,164	1,841,431	1,975,203	2,051,100	2,758,765
39 UTILITIES	4,824,226	4,947,013	5,838,981	6,387,811	7,027,342
40 TOTAL SERVICES	18,493,252	18,988,728	18,986,857	19,692,822	20,591,921
41 EQUIPMENT	-	90,195	118,957	57,219	27,573
42 TOTAL CAPITAL	-	90,195	118,957	57,219	27,573
43 TOTAL EXPENDITURES	214,675,988	226,317,882	233,785,985	237,014,934	228,698,049
44 OTHER OUTGO - TRANSFERS	79,027	179,362	223,485	246,765	274,199
45 OTHER OUTGO - STUDENT AID	-	33,091	28,791	40,000	40,000
46 TOTAL TRANSFERS/FINANCIAL AID	79,027	212,453	252,276	286,765	314,199
47 TOTAL EXPENDITURES & TRANSFERS	214,755,015	226,530,335	234,038,261	237,301,699	229,012,248
48 CONTINGENCY RESERVE	32,986,345	26,628,855	23,165,733	16,409,595	14,421,558
49 DESIGNATED RESERVE	1,036,168	525,106	364,062	-	-
50 TOTAL	248,777,528	253,684,296	257,568,056	253,711,294	243,433,806

**RESTRICTED GENERAL FUND 01.3
2026-2027 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED REVENUES	2026-2027 TENTATIVE BUDGET
FEDERAL			
01 FWS-FEDERAL WORK STUDY	750,000	750,000	846,922
02 PERKINS IV TITLE I-C	1,135,244	1,135,244	1,002,246
03 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	64,747	64,747	61,510
04 FEDERAL CARRYOVERS	1,402,149	1,402,149	1,205,868
05 OTHER FEDERAL	1,165,332	1,533,089	220,571
06 TOTAL FEDERAL	4,517,472	4,885,229	3,337,117
STATE			
07 LOTTERY	1,711,604	1,711,604	1,672,410
08 BASIC NEEDS CENTERS AND STAFFING SUPPORT	581,458	581,458	581,458
09 CALIFORNIA ADULT EDUCATION PROGRAM	586,835	586,835	604,180
10 CALIFORNIA COLLEGE PROMISE GRANT	150,630	150,630	151,933
11 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD	454,372	454,372	431,653
12 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	82,858	82,858	96,379
13 COVID-19 RECOVERY BLOCK GRANT-STATE	6,968,620	6,968,620	5,690,760
14 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	3,026,907	3,026,907	2,875,562
15 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,383,675	1,383,675	1,502,325
16 EQUAL EMPLOYMENT OPPORTUNITY	130,137	130,137	130,137
17 FINANCIAL AID TECHNOLOGY-ONGOING	63,992	63,992	60,792
18 LGBTQ+ FUNDING	146,046	146,046	-
19 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	-	175,000	166,250
20 MENTAL HEALTH SERVICES	432,351	432,351	410,733
21 NEXTUP	762,991	762,991	724,841
22 NURSING EDUCATION PROGRAM SUPPORT	154,189	154,189	146,479
23 SFAA-STUDENT FINANCIAL AID ADMIN	937,252	937,252	908,009
24 STRONG WORKFORCE PROGRAM-LOCAL	-	1,103,208	-
25 STUDENT EQUITY AND ACHIEVEMENT	9,735,824	9,735,824	9,249,034
26 UMOJA CAMPUS PROGRAM	-	120,161	120,161
27 UNDOCUMENTED RESOURCES LIAISONS	141,917	141,917	134,821
28 VETERANS RESOURCE CENTER-ONGOING	114,434	114,434	114,434
29 CALOES-STATE WILDFIRE ASSISTANCE	-	2,810,000	-
30 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	907,390	907,390	901,780
31 STATE CARRYOVERS	12,761,558	12,761,558	12,238,110
32 OTHER STATE	2,640,851	4,970,540	535,195
33 TOTAL STATE	43,875,891	50,413,949	39,447,436
LOCAL			
34 COMMUNITY SERVICES	1,680,561	1,680,561	1,680,561
35 CONSOLIDATED CONTRACT ED-LOCAL	85,000	85,000	85,000
36 CONTRACT EDUCATION-DPSS CUSTOMER SERVICE TRAINING	70,000	70,000	-
37 HEALTH FEES	1,651,603	1,651,603	1,511,144
38 PARKING FEES	705,077	705,077	662,036
39 PICO PROMISE	230,586	230,586	230,586
40 DONATIONS-KCRW	3,976,503	3,738,131	3,488,719
41 LOCAL CARRYOVERS	1,393,796	1,637,538	730,525
42 OTHER LOCAL	5,232,815	5,843,815	5,023,284
43 TOTAL LOCAL	15,025,941	15,642,311	13,411,855
44 TOTAL REVENUES	63,419,304	70,941,489	56,196,408
TRANSFERS			
45 TRANSFER IN - AUXILIARY	-	300,000	-
46 TOTAL TRANSFERS	-	300,000	-
47 TOTAL REVENUE AND TRANSFERS	63,419,304	71,241,489	56,196,408

RESTRICTED GENERAL FUND 01.3
2026-2027 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED EXPENDITURES	2026-2027 TENTATIVE BUDGET
01 INSTRUCTION	121,198	191,198	30,000
02 MANAGEMENT	2,547,723	3,414,767	2,456,300
03 NON-INSTRUCTION	3,704,481	3,804,321	2,904,532
04 HOURLY INSTRUCTION	-	72,077	105,693
05 HOURLY NON-INSTRUCTION	7,780,589	8,705,377	7,368,777
06 TOTAL ACADEMIC	14,153,991	16,187,740	12,865,302
07 CLASSIFIED REGULAR	6,085,566	6,163,290	5,654,421
08 CLASSIFIED MANAGERS	565,215	506,585	739,568
09 CLASS REG INSTRUCTION	339,761	398,391	113,395
10 CLASSIFIED HOURLY	3,139,481	3,244,095	2,668,524
11 CLASS HRLY INSTRUCTION	362,972	361,271	312,431
12 TOTAL CLASSIFIED	10,492,995	10,673,632	9,488,339
13 BENEFITS HOLDING ACCOUNT	10,146,909	6,068,628	9,543,016
14 STRS	-	1,061,908	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16 PERS	-	1,269,302	-
17 OASDI/MEDICARE	-	493,861	-
18 H/W	-	1,709,101	-
19 SUI	-	6,205	-
20 WORKERS' COMP.	-	243,671	-
21 ALTERNATIVE RETIREMENT	-	60,543	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	-	-
23 TOTAL BENEFITS	10,146,909	10,913,219	9,543,016
24 TOTAL SUPPLIES	1,767,750	1,936,397	2,005,246
25 CONTRACTS/SERVICES	17,314,236	18,440,754	14,544,609
26 INSURANCE	3,855,291	3,855,291	3,778,740
27 UTILITIES	101,000	101,000	60,000
28 TOTAL SERVICES	21,270,527	22,397,045	18,383,349
29 BLDG & SITES	105,000	105,000	37,000
30 EQUIPMENT/LEASE PURCHASE	2,967,057	3,193,271	1,863,137
31 TOTAL CAPITAL	3,072,057	3,298,271	1,900,137
32 TOTAL EXPENDITURES	60,904,229	65,406,304	54,185,389
33 OTHER OUTGO - RECOVERY BLOCK GRANT	949,470	853,586	853,586
34 OTHER OUTGO - STUDENT AID	1,348,823	4,358,573	1,657,298
35 OTHER OUTGO - TRANSFERS	213,006	319,250	200,789
36 TOTAL OTHER OUTGO	2,511,299	5,531,409	2,711,673
37 TOTAL EXPENDITURES & OTHER OUTGO	63,415,528	70,937,713	56,897,062

RESTRICTED GENERAL FUND 01.3
2026-2027 TENTATIVE FUND BALANCE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED FUND BALANCE	2026-2027 TENTATIVE BUDGET
01 TOTAL REVENUE AND TRANSFERS	63,419,304	71,241,489	56,196,408
02 TOTAL EXPENDITURES AND TRANSFERS	63,415,528	70,937,713	56,897,062
03 OPERATING SURPLUS/(DEFICIT)	3,776	303,776	(700,654)
04 BEGINNING BALANCE	14,779,827	14,779,827	15,083,603
05 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06 CONTINGENCY RESERVE/ENDING FUND BALANCE	14,783,603	15,083,603	14,382,949
07 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	23.31%	21.26%	25.28%

**RESTRICTED GENERAL FUND 01.3
2026-27 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2025-26 ADOPTED BUDGET	2025-26 PROJECTED BUDGET	2026-27 TENTATIVE BUDGET
FEDERAL CARRYOVER			
01 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	56,762	56,762	41,343
02 CCAMPIS-CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	161,435	161,435	-
03 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	1,085,117	1,085,117	1,164,525
04 NAVIGATING THE PATHWAY TO SUCCESS	2,427	2,427	-
05 NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	96,408	96,408	-
06 TOTAL FEDERAL CARRYOVER	1,402,149	1,402,149	1,205,868
FEDERAL CURRENT YEAR			
07 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	165,507	165,507	116,101
08 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	999,825	1,263,112	-
09 WIOA Title II AEFLA	-	104,470	104,470
10 TOTAL FEDERAL CURRENT YEAR	1,165,332	1,533,089	220,571
11 GRAND TOTAL - FEDERAL	2,567,481	2,935,238	1,426,439
STATE - CARRYOVER			
12 BASIC NEEDS CENTERS AND STAFFING SUPPORT	585,421	585,421	450,000
13 BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	568,776	568,776	-
14 CALIFORNIA ADULT EDUCATION PROGRAM	243,606	243,606	140,000
15 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDCARE	213,276	213,276	283,234
16 CLASSIFIED PROFESSIONAL DEVELOPMENT	85,899	85,899	85,899
17 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	7,204	7,204	-
18 COLLEGE CAREER ACCESS PATHWAYS ONE-TIME	239	239	-
19 COMMON COURSE NUMBERING	868,063	868,063	812,699
20 CULTURALLY RESPONSIVE PEDAGOGY & PRACTICES INNOVATIVE BEST PRAC	226,098	226,098	50,000
21 DDT METABOLITES-USC SEA SUBAWARD	5,712	5,712	-
22 DREAM RESOURCE CENTER EMERGENCY FUNDS	-	-	139,007
23 EOPS-EXTENDED OPPORTUNITY PROG & SERV	64,292	64,292	112,000
24 EQUAL EMPLOYMENT OPPORTUNITY	427,461	427,461	409,914
25 EQUAL EMPLOYMENT OPPORTUNITY INNOVATIVE BEST PRACTICES - ONE-TIM	1,416	1,416	-
26 FINANCIAL AID TECHNOLOGY ONGOING	21,882	21,882	23,918
27 HEALTH CARE ACCESS & INF WELNESS COACH DESIGNED EDU PROGRAM	-	-	161,105
28 LGBTQ+ FUNDING	390,400	390,400	433,427
29 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	545,466	545,466	600,828
30 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY - ONE-TIME	126,217	126,217	-
31 LOS ANGELES FIRE RECOVERY - STUDENT SUPPORT	-	-	563,077
32 MENTAL HEALTH PROGRAM	146,627	146,627	28,000
33 MESA-MATH, ENGINEERING AND SCIENCE ACHIEVEMENT	-	-	407,800
34 NEXT-UP	1,459,362	1,459,362	1,132,662
35 NURSING EDUCATION PROGRAM SUPPORT	52,079	52,079	-
36 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	750,906	750,906	315,000
37 RETENTION AND ENROLLMENT (SB 85)	9,263	9,263	-
38 RISING SCHOLARS NETWORK PROGRAM	119,796	119,796	135,218
39 RNI-REBUILDING NURSING INFRASTRUCTURE GRANT	-	-	768,312
40 SFAA-STUDENT FINANCIAL AID ADMIN	86,598	86,598	-
41 SFAA-STUDENT FINANCIAL AID ADMIN-ONE-TIME	59,204	59,204	-
42 STRONG WORKFORCE PROGRAM - LOCAL	1,014,365	1,014,365	1,000,000

TO BE CONTINUED

**RESTRICTED GENERAL FUND 01.3
2026-27 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2025-26 ADOPTED BUDGET	2025-26 PROJECTED BUDGET	2026-27 TENTATIVE BUDGET
<i>CONTINUATION</i>			
43 STRONG WORKFORCE PROGRAM - REGIONAL	929,081	929,081	952,237
44 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	1,360,588	1,360,588	558,627
45 STUDENT SUPPORT BLOCK GRANT - ONE-TIME	-	-	788,763
46 STUDENT TRANSFER ACHIEVEMENT - AB928	453,976	453,976	326,263
47 UMOJA CAMPUS PROGRAM	383,601	383,601	194,374
48 UNDOCUMENTED RESOURCES LIAISONS	99,457	99,457	36,394
49 VETERANS RESOURCE CENTER - ONGOING	331,368	331,368	343,302
50 ZERO TEXTBOOK COST PROGRAM - IMPLEMENTATION GRANT	71,860	71,860	70,470
51 ZERO TEXTBOOK COST PROGRAM - ACCELERATION GRANT	451,999	451,999	366,936
52 ZERO TEXTBOOK COST PROGRAM - ACCELERATION II AND IMPACT GRANT	600,000	600,000	548,644
53 TOTAL STATE CARRYOVER	12,761,558	12,761,558	12,238,110
STATE - CURRENT YEAR			
54 DREAM RESOURCE CENTER EMERGENCY FUNDS	-	178,007	-
55 EQUAL EMPLOYMENT OPPORTUNITIES-INNOVATIVE BEST PRACTICES	-	75,000	75,000
56 HEALTH CARE ACCESS & INF WELNESS COACH DESIGNED EDU PROGRAM	-	199,808	-
57 LOS ANGELES FIRE RECOVERY - STUDENT SUPPORT	900,000	900,000	-
58 MESA-MATH, ENGINEERING AND SCIENCE ACHIEVEMENT	410,656	410,656	280,000
59 RNI-REBUILDING NURSING INFRASTRUCTURE GRANT	1,150,000	1,150,000	-
60 RISING SCHOLARS NETWORK PROGRAM	180,195	180,195	180,195
61 STRONG WORKFORCE PROGRAM - REGIONAL	-	953,287	-
62 STUDENT SUPPORT BLOCK GRANT - ONE-TIME	-	923,587	-
63 TOTAL STATE CURRENT YEAR	2,640,851	4,970,540	535,195
64 GRAND TOTAL - STATE	15,402,409	17,732,098	12,773,305
LOCAL CARRYOVER			
65 AQUACULTURE CERTIFICATE PROGRAM	313,055	313,055	117,881
66 CA YOUTH LEADERSHIP CORPS - SMC LEADERSHIP & SOCIAL CHANGE	-	-	79,743
67 COMMUNITY CONNECT	5,000	5,000	5,000
68 DPSS CUSTOMER SERVICE TRAINING	-	-	70,000
69 EQUITY CENTERED BIOTECHNOLOGY WORKFORCE PROGRAM	619,910	619,910	326,176
70 GENERAL OPERATING SUPPORT	10,911	10,911	-
71 KCRW - CORPORATION FOR PUBLIC BROADCASTING	145,678	389,420	-
72 LAHSA--CERTIFICATE OF HOMELESS SERVICE WORK	237,936	237,936	-
73 SMC AFFORDABLE HOUSING PROPERTY MANAGEMENT CERTIFICATE	-	-	74,937
74 SOAR-STRATEGIES FOR OPTIMAL AI RESILIENCE	61,306	61,306	56,788
75 TOTAL - LOCAL CARRYOVER	1,393,796	1,637,538	730,525
LOCAL-CURRENT YEAR			
76 CA YOUTH LEADERSHIP CORPS - SMC LEADERSHIP & SOCIAL CHANGE	-	106,000	-
77 F1 INSURANCE	3,846,471	3,846,471	3,769,920
78 HOMELESS SERVICE WORK CERTIFICATE PROGRAM - COHORT 2	-	355,000	-
79 SMC AFFORDABLE HOUSING PROPERTY MANAGEMENT CERTIFICATE	-	100,000	-
80 SMC FOUNDATION CHILDCARE REIMBURSEMENT	-	50,000	-
81 SMC PERFORMING ARTS CENTER	1,264,994	1,264,994	1,253,364
82 SOAR-STRATEGIES FOR OPTIMAL AI RESILIENCE	121,350	121,350	-
83 TOTAL LOCAL-CURRENT YEAR	5,232,815	5,843,815	5,023,284
84 GRAND TOTAL - LOCAL	6,626,611	7,481,353	5,753,809

**RESTRICTED GENERAL FUND 01.3
2026-2027 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2022-2023 ACTUAL REVENUES	2023-2024 ACTUAL REVENUES	2024-2025 ACTUAL REVENUES	2025-2026 PROJECTED REVENUES	2026-2027 TENTATIVE BUDGET
FEDERAL					
01 ARP-AMERICAN RESCUE PLAN-HEERF III	2,400,304	-	-	-	-
02 CARES-MINORITY SERVING INSTITUTION	2,471,535	-	-	-	-
03 FWS-FEDERAL WORK STUDY	472,230	560,404	514,246	750,000	846,922
04 PERKINS IV TITLE I-C	1,221,253	1,044,921	1,176,014	1,135,244	1,002,246
05 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	62,040	66,044	68,731	64,747	61,510
06 FEDERAL CARRYOVERS	1,956,302	1,484,094	1,344,986	1,402,149	1,205,868
07 OTHER FEDERAL	1,110,072	1,919,108	1,236,673	1,533,089	220,571
08 TOTAL FEDERAL	9,693,736	5,074,571	4,340,650	4,885,229	3,337,117
STATE					
09 LOTTERY	2,414,675	2,292,581	1,979,821	1,711,604	1,672,410
10 BASIC NEEDS CENTERS AND STAFFING SUPPORT	102,422	26,171	31,882	581,458	581,458
11 CALIFORNIA ADULT EDUCATION PROGRAM	381,594	315,910	311,495	586,835	604,180
12 CALIFORNIA COLLEGE PROMISE GRANT	-	-	-	150,630	151,933
13 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD	346,880	361,525	338,711	454,372	431,653
14 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	102,924	98,238	84,861	82,858	96,379
15 CCC EQUITABLE PLACEMENT AND COMPLETION GRANT PROGRAM	-	437,746	-	-	-
16 COMMON COURSE NUMBERING	-	-	44,980	-	-
17 COVID-19 RECOVERY BLOCK GRANT-STATE	1,651,628	360,262	5,210,265	6,968,620	5,690,760
18 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	3,063,175	3,147,506	3,008,531	3,026,907	2,875,562
19 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,303,986	1,400,982	1,392,208	1,383,675	1,502,325
20 EQUAL EMPLOYMENT OPPORTUNITY	-	-	-	130,137	130,137
21 FINANCIAL AID TECHNOLOGY-ONGOING	68,134	44,464	43,762	63,992	60,792
22 GUIDED PATHWAYS	279,727	-	-	-	-
23 LGBTQ+ FUNDING	-	-	-	146,046	-
24 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	-	-	-	175,000	166,250
25 MENTAL HEALTH SERVICES	368,582	356,803	307,675	432,351	410,733
26 NEXTUP	100,987	-	-	762,991	724,841
27 NURSING EDUCATION PROGRAM SUPPORT	251,070	209,034	129,320	154,189	146,479
28 NURSING EDUCATION PROGRAM SUPPORT - ONE-TIME	-	-	15,907	-	-
29 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	307,884	-	-	-	-
30 RETENTION AND ENROLLMENT OUTREACH	428,680	227,518	-	-	-
31 SFAA-STUDENT FINANCIAL AID ADMIN	1,038,381	995,438	883,896	937,252	908,009
32 SFAA-STUDENT FINANCIAL AID ADMIN-ONE-TIME	-	-	248,020	-	-
33 STRONG WORKFORCE PROGRAM-LOCAL	-	94,911	124,473	1,103,208	-
34 STUDENT EQUITY AND ACHIEVEMENT	4,057,568	5,335,805	8,375,236	9,735,824	9,249,034
35 TRANSFER ED AND ARTICULATION-SEAMLESS TRANSFER	-	11,627	-	-	-
36 UMOJA CAMPUS PROGRAM	-	-	-	120,161	120,161
37 UNDOCUMENTED RESOURCES LIAISONS	57,247	20,095	47,267	141,917	134,821
38 VETERANS RESOURCE CENTER-ONGOING	-	-	-	114,434	114,434
39 CALOES-STATE WILDFIRE ASSISTANCE	-	-	-	2,810,000	-
40 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	837,041	915,027	1,039,558	907,390	901,780
41 STATE CARRYOVERS	11,985,260	13,781,833	12,222,227	12,761,558	12,238,110
42 OTHER STATE	513,465	486,338	364,504	4,970,540	535,195
43 TOTAL STATE	29,661,310	30,919,814	36,204,599	50,413,949	39,447,436
LOCAL					
44 COMMUNITY SERVICES	194,090	867,656	1,829,836	1,680,561	1,680,561
45 CONSOLIDATED CONTRACT ED-LOCAL	76,000	56,000	84,580	85,000	85,000
46 CONTRACT EDUCATION-DPSS CUSTOMER SERVICE TRAINING	-	70,000	-	70,000	-
47 HEALTH FEES	1,445,688	1,674,397	1,721,572	1,651,603	1,511,144
48 PARKING FEES	150,993	143,390	700,085	705,077	662,036
49 PICO PROMISE	149,214	226,971	230,586	230,586	230,586
50 DONATIONS-KCRW	1,717,785	1,677,923	1,604,900	3,738,131	3,488,719
51 RADIO GRANTS	1,184,574	1,223,245	1,227,288	-	-
52 LOCAL CARRYOVERS	479,605	738,726	1,384,240	1,637,538	730,525
53 OTHER LOCAL	4,629,902	4,988,243	5,052,624	5,843,815	5,023,284
54 TOTAL LOCAL	10,027,851	11,666,551	13,835,711	15,642,311	13,411,855
TRANSFERS					
55 TRANSFER IN - AUXILIARY	-	-	-	300,000	-
56 TOTAL TRANSFERS	-	-	-	300,000	-
57 TOTAL REVENUE	49,382,897	47,660,936	54,380,960	71,241,489	56,196,408
58 BEGINNING BALANCE	12,632,636	14,352,543	14,650,599	14,779,827	15,083,603
59 ADJUSTMENT TO BEGINNING BALANCE	-	-	-	-	-
60 TOTAL FUNDS AVAILABLE	62,015,533	62,013,479	69,031,559	86,021,316	71,280,011

RESTRICTED GENERAL FUND 01.3
2026-2027 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	PROJECTED EXPENDITURES	TENTATIVE BUDGET
01 INSTRUCTION	-	-	-	191,198	30,000
02 MANAGEMENT	1,333,480	1,777,662	2,217,093	3,414,767	2,456,300
03 NON-INSTRUCTION	2,854,992	3,132,439	3,264,822	3,804,321	2,904,532
04 HOURLY INSTRUCTION	-	94,236	28,567	72,077	105,693
05 HOURLY NON-INSTRUCTION	7,092,301	7,819,264	8,309,718	8,705,377	7,368,777
06 TOTAL ACADEMIC	11,280,773	12,823,601	13,820,200	16,187,740	12,865,302
07 CLASSIFIED REGULAR	5,274,114	5,233,858	5,221,825	6,163,290	5,654,421
08 CLASSIFIED MANAGERS	667,107	463,386	491,683	506,585	739,568
09 CLASS REG INSTRUCTION	54,045	5,214	119,239	398,391	113,395
10 CLASSIFIED HOURLY	2,861,375	2,878,204	3,101,622	3,244,095	2,668,524
11 CLASS HRLY INSTRUCTION	120,842	159,345	124,675	361,271	312,431
12 TOTAL CLASSIFIED	8,977,483	8,740,007	9,059,044	10,673,632	9,488,339
13 BENEFITS HOLDING ACCOUNT	-	-	-	6,068,628	9,543,016
14 STRS	1,433,635	1,767,386	1,909,871	1,061,908	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	837,041	915,027	1,039,558	-	-
16 PERS	1,640,481	1,697,320	1,789,104	1,269,302	-
17 OASDI/MEDICARE	704,793	692,812	726,802	493,861	-
18 H/W	2,204,677	2,561,018	2,906,342	1,709,101	-
19 SUI	87,687	9,628	10,171	6,205	-
20 WORKERS' COMP.	393,248	392,865	404,906	243,671	-
21 ALTERNATIVE RETIREMENT	125,716	81,524	115,596	60,543	-
22 SUPPLEMENTAL RETIREMENT PLAN	30,118	30,118	30,118	-	-
23 TOTAL BENEFITS	7,457,396	8,147,698	8,932,468	10,913,219	9,543,016
24 TOTAL SUPPLIES	1,285,224	1,848,372	1,557,490	1,936,397	2,005,246
25 CONTRACTS/SERVICES	6,601,457	7,704,077	9,359,188	18,440,754	14,544,609
26 INSURANCE	3,497,972	4,001,783	4,145,956	3,855,291	3,778,740
27 UTILITIES	51,633	46,345	41,913	101,000	60,000
28 TOTAL SERVICES	10,151,062	11,752,205	13,547,057	22,397,045	18,383,349
29 BLDG & SITES	-	-	62,890	105,000	37,000
30 EQUIPMENT/LEASE PURCHASE	2,980,246	2,823,169	1,559,655	3,193,271	1,863,137
31 TOTAL CAPITAL	2,980,246	2,823,169	1,622,545	3,298,271	1,900,137
32 TOTAL EXPENDITURES	42,132,184	46,135,052	48,538,804	65,406,304	54,185,389
33 HEERF BACKFILL OF LOST REVENUES	4,869,805	-	-	-	-
34 OTHER OUTGO - RECOVERY BLOCK GRANT	-	-	4,816,128	853,586	853,586
35 OTHER OUTGO - STUDENT AID	482,133	809,680	723,127	4,358,573	1,657,298
36 OTHER OUTGO - TRANSFERS	178,868	418,148	173,673	319,250	200,789
37 TOTAL OTHER OUTGO	5,530,806	1,227,828	5,712,928	5,531,409	2,711,673
38 TOTAL EXPENDITURES & OTHER OUTGO	47,662,990	47,362,880	54,251,732	70,937,713	56,897,062
39 CONTINGENCY RESERVE	14,352,543	14,650,599	14,779,827	15,083,603	14,382,949
40 TOTAL	62,015,533	62,013,479	69,031,559	86,021,316	71,280,011

CAPITAL OUTLAY FUND 40.0
2026-2027 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED	2026-2027 TENTATIVE BUDGET
REVENUE			
STATE			
01 STATE CARRYOVERS	3,260,969	3,260,969	2,790,271
02 STATE CAPITAL OUTLAY	3,000,000	3,000,000	-
03 TOTAL STATE	6,260,969	6,260,969	2,790,271
LOCAL			
04 INTEREST	761,015	619,560	766,297
05 NON-RESIDENT CAPITAL CHARGE	1,691,895	1,637,898	1,572,382
06 PROPERTY TAX - RDA PASS THRU	2,900,000	2,900,000	3,000,000
07 RENTS	392,403	392,403	181,403
08 TOTAL LOCAL	5,745,313	5,549,861	5,520,082
09 TRANSFERS	-	193,596	-
10 TOTAL TRANSFERS	-	193,596	-
11 TOTAL REVENUES	12,006,282	12,004,426	8,310,353
EXPENDITURES			
12 CLASSIFIED MANAGERS	641,464	871,789	495,658
13 BENEFITS	310,820	256,360	253,872
14 SUPPLIES	395,000	200,000	200,000
15 CONTRACT SERVICES	5,371,031	4,116,373	4,350,022
16 CAPITAL OUTLAY	19,069,789	3,765,322	19,587,205
17 TOTAL EXPENDITURES	25,788,104	9,209,844	24,886,757
18 OPERATING SURPLUS/(DEFICIT)	(13,781,822)	2,794,582	(16,576,404)
19 BEGINNING BALANCE	13,781,822	13,781,822	16,576,404
20 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
21 ENDING FUND BALANCE	-	16,576,404	-

MEASURE AA FUND 42.4
2026-2027 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED	2026-2027 TENTATIVE BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	219,000	178,550	73,600
03 TOTAL REVENUE	219,000	178,550	73,600
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	5,000	15,000	-
06 CAPITAL OUTLAY	5,556,276	3,359,405	2,220,021
07 TOTAL EXPENDITURES	5,561,276	3,374,405	2,220,021
08 OPERATING SURPLUS/(DEFICIT)	(5,342,276)	(3,195,855)	(2,146,421)
09 BEGINNING BALANCE	5,342,276	5,342,276	2,146,421
10 ENDING FUND BALANCE	-	2,146,421	-

MEASURE V FUND 42.5
2026-2027 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED	2026-2027 TENTATIVE BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	6,854,000	5,637,090	4,125,200
03 TOTAL REVENUE	6,854,000	5,637,090	4,125,200
EXPENDITURES			
04 SUPPLIES	400,000	43,000	135,000
05 CONTRACT SERVICES	1,350,000	2,403,300	3,620,000
06 CAPITAL OUTLAY	176,191,608	53,384,982	121,263,616
07 TOTAL EXPENDITURES	177,941,608	55,831,282	125,018,616
08 OPERATING SURPLUS/(DEFICIT)	(171,087,608)	(50,194,192)	(120,893,416)
09 BEGINNING BALANCE	171,087,608	171,087,608	120,893,416
ADJUSTMENT TO BEGINNING BALANCE	-	-	-
10 ENDING FUND BALANCE	-	120,893,416	-

INTEREST AND REDEMPTION FUND 48.0
2026-2027 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED	2026-2027 TENTATIVE BUDGET
01 BEGINNING BALANCE	46,993,059	46,993,059	48,472,947
02 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	46,993,059	46,993,059	48,472,947
REVENUE			
04 FEDERAL REVENUES	-	-	-
05 STATE REVENUES	-	-	-
06 VOTER INDEBTED TAXES	59,210,910	59,210,910	59,210,910
07 TOTAL REVENUE	59,210,910	59,210,910	59,210,910
08 TOTAL FUNDS AVAILABLE	106,203,969	106,203,969	107,683,857
EXPENDITURES			
09 DEBT REDEMPTION	25,613,938	25,613,938	25,613,938
10 DEBT INTEREST AND OTHER SERVICE CHARGES	32,117,084	32,117,084	32,117,084
11 TOTAL EXPENDITURES	57,731,022	57,731,022	57,731,022
12 ENDING FUND BALANCE	48,472,947	48,472,947	49,952,835

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

STUDENT FINANCIAL AID FUND 74.0
2026-2027 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED	2026-2027 TENTATIVE BUDGET
REVENUE			
01 FEDERAL PELL AND SEOG GRANTS	42,894,024	42,894,024	44,935,941
02 FEDERAL DIRECT LOANS	8,250,000	8,250,000	8,500,000
03 CALIFORNIA CHAFEE GRANT	280,000	280,000	280,000
04 CAL GRANTS	5,077,500	5,077,500	5,277,500
05 DISASTER RELIEF EMERGENCY STUDENT AID	41	41	41
06 EMERGENCY AID FOR CA DREAM ACT APPLICATION	-	431,085	-
07 MIDDLE CLASS SCHOLARSHIP	100,000	106,163	100,000
08 SANTA MONICA COLLEGE PROMISE	4,492,670	4,492,670	3,699,416
09 STUDENT SUCCESS COMPLETION	14,186,797	14,186,797	10,915,020
10 TRANSFER	190,000	190,000	205,000
11 TOTAL REVENUE	75,471,032	75,908,280	73,912,918
EXPENDITURES			
12 FINANCIAL AID	75,471,032	75,908,280	73,912,918
13 TOTAL EXPENDITURES	75,471,032	75,908,280	73,912,918
14 ENDING FUND BALANCE	-	-	-

SCHOLARSHIP TRUST FUND 75.0
2026-2027 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED	2026-2027 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
2026-2027 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED	2026-2027 TENTATIVE BUDGET
01 BEGINNING BALANCE	482,952	482,952	474,517
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>482,952</u>	<u>482,952</u>	<u>474,517</u>
REVENUE			
04 GROSS SALES	6,043,879	6,043,879	4,835,103
05 LESS: COST OF GOODS	(5,171,770)	(5,171,770)	(4,137,416)
06 NET	872,109	872,109	697,687
07 VENDOR INCOME	525,000	525,000	525,000
08 AUXILIARY PROGRAM INCOME	203,000	203,000	203,000
09 NET INCOME	1,600,109	1,600,109	1,425,687
10 INTEREST	309,510	309,510	309,510
11 TRANSFER IN	256,096	256,096	217,983
12 TOTAL REVENUE	<u>2,165,715</u>	<u>2,165,715</u>	<u>1,953,180</u>
13 TOTAL FUNDS AVAILABLE	<u>2,648,667</u>	<u>2,648,667</u>	<u>2,427,697</u>
EXPENDITURES			
14 STAFFING	894,361	894,361	792,747
15 FRINGE BENEFITS	450,954	450,954	425,954
16 OPERATING	828,835	828,835	812,915
17 TOTAL EXPENDITURES	<u>2,174,150</u>	<u>2,174,150</u>	<u>2,031,616</u>
18 ENDING FUND BALANCE	<u>474,517</u>	<u>474,517</u>	<u>396,081</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	2025-26	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	7,806,450
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	12,212,547	12,212,547

Balance as of