

**UNRESTRICTED GENERAL FUND 01.0**  
**2025-2026 REVENUE BUDGET**

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

**UNRESTRICTED GENERAL FUND 01.0  
2025-2026 EXPENDITURE BUDGET**

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

**UNRESTRICTED GENERAL FUND 01.0**  
**2025-2026 FUND BALANCE BUDGET**

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

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

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

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

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

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

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

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

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

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

*TO BE CONTINUED*

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

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

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

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

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

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

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

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

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

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

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

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

**AUXILIARY FUND**  
**2025-2026 REVENUE AND EXPENDITURE BUDGET**

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

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

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
01 <b>BEGINNING BALANCE</b>	-	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
<b>INCREASES/(DECREASES) IN FUNDS:</b>										
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 <b>ENDING FUND BALANCE</b>	<b>1,496,721</b>	<b>1,730,957</b>	<b>2,160,034</b>	<b>2,160,732</b>	<b>2,411,648</b>	<b>3,381,152</b>	<b>4,345,509</b>	<b>5,936,276</b>	<b>6,560,495</b>	<b>7,079,191</b>

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

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

Fiscal Year: 2025

Quarter Ended: 3

As of June 30 for the fiscal year specified

Line	Description	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	200,859,947	219,215,692	225,920,200	226,354,193
A.2	Other Financing Sources (Object 8900)	4,002,973	446,091	4,493,894	3,827,306
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	204,862,920	219,661,783	230,414,094	230,181,499
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	214,675,988	226,317,882	233,785,985	236,512,917
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	79,027	212,453	252,275	286,765
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	214,755,015	226,530,335	234,038,260	236,799,682
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	(9,892,095)	(6,868,552)	(3,624,166)	(6,618,183)
D.	<b>Fund Balance, Beginning</b>	43,914,608	34,022,513	27,153,961	23,529,795
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	43,914,608	34,022,513	27,153,961	23,529,795
E.	<b>Fund Balance, Ending (C. + D.2)</b>	34,022,513	27,153,961	23,529,795	16,911,612
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	15.8%	12.0%	10.1%	7.1%

As of the specified quarter ended for each fiscal year

Line	Description	2022-2023	2023-2024	2024-2025	2025-2026
<b>II. Total General Fund Cash Balance (Unrestricted and Restricted)</b>					
H.1	Cash, excluding borrowed funds	96,579,769	80,505,993	54,738,780	61,446,911
H.2	Cash, borrowed funds only	0	0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	96,579,769	80,505,993	54,738,780	61,446,911

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	223,832,767	226,354,193	149,857,799	66.2%
I.2	Other Financing Sources (Object 8900)	1,136,095	3,827,306	3,546,099	92.7%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	224,968,862	230,181,499	153,403,898	66.6%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	234,768,086	236,512,917	150,941,685	63.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	286,765	286,765	105,044	36.6%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	235,054,851	236,799,682	151,046,729	63.8%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	(10,085,989)	(6,618,183)	2,357,169	
L.	<b>Fund Balance, Beginning</b>	23,529,795	23,529,795	23,529,795	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	<b>Adjusted Fund Balance, Beginning (L + L.1)</b>	23,529,795	23,529,795	23,529,795	
M.	<b>Fund Balance, Ending (K. + L.2)</b>	13,443,806	16,911,612	25,886,964	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	5.7%	7.1%		

**IV. Has the district settled any employee contracts during this quarter?**

**NO**

**V. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?**

**NO**

If yes, list events and their financial ramifications.

**VI. Does the district have significant fiscal problems that must be addressed?**

**This Year?**

**YES**

If yes, what are the problems and what actions will be taken?

**Next Year?**

**YES**

The District's resident and non-resident enrollment continue to decrease which contributes to the increase in the District's structural deficit. With the change in the Hold Harmless provision in FY 2025-26, the District will receive the FY 2024-25 funding floor in the fiscal year 2025-26. Additionally, the District's non-resident enrollment is not recovering since the pandemic and the tightening of immigration laws. This was mitigated by the District's ability to source additional revenues but they are one-time only in the current year. Continuous outreach efforts are being made to increase enrollment and measures are being implemented to address the significant structural deficit which include salary freezes and furlough for all academic and classified management and confidential employees for FY 2026-27.