UNRESTRICTED GENERAL FUND 01.0
2026-2027 REVENUE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL REVENUES	2026-2027 PROJECTED BUDGET
	FEDERAL			
01	FIN AID ADM ALLOWANCES	145,000	7,780	145,000
02	**TOTAL FEDERAL**	**145,000**	**7,780**	**145,000**
	STATE			
03	GENERAL APPORTIONMENT	86,495,892	25,769,497	86,623,448
04	EDUCATION PROTECTION ACCOUNT-PROP 30/55	27,911,700	6,977,925	27,911,700
05	COLA	5,569,795	-	5,569,795
06	PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	-	-
07	PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	-	-
08	HOMEOWNERS EXEMPT	81,014	-	81,014
09	STATE LOTTERY REVENUE	3,921,205	23,536	3,974,509
10	MANDATED PROGRAM COSTS	660,580	-	660,580
11	STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	7,020,218	-	7,020,218
12	OTHER STATE	6,512,451	1,003,458	6,512,451
13	**TOTAL STATE**	**138,172,855**	**33,774,416**	**138,353,715**
	LOCAL			
14	PROP TAX SHIFT (ERAF)	9,180,934	42,576	9,180,934
15	SECURED TAX	25,191,845	-	24,869,406
16	SUPPLEMENTAL TAXES	396,707	93,851	396,707
17	UNSECURED TAX	723,434	621,886	723,434
18	PRIOR YRS TAXES	720,297	1,042,736	1,042,736
19	PROPERTY TAX - RDA PASS THRU	2,724,071	-	2,724,071
20	PROPERTY TAX - RDA RESIDUAL	5,034,500	-	5,034,500
21	RENTS	214,300	51,868	214,300
22	INTEREST	1,316,600	-	1,316,600
23	ENROLLMENT FEES	10,489,728	6,742,397	10,359,568
24	UPPER DIVISION FEES	71,568	22,428	71,568
25	STUDENT RECORDS	24,000	1,460	24,200
26	NON-RESIDENT TUITION/INTENSIVE ESL	25,909,468	12,744,736	26,763,426
27	FEE BASED INSTRUCTION	2,198,976	1,086,295	2,198,976
28	OTHER STUDENT FEES & CHARGES	65,400	33,297	65,900
29	F1 APPLICATION FEES	134,900	31,313	139,300
30	OTHER LOCAL	2,110,469	157,572	2,110,469
31	STUDENT BENEFITS FEE	1,121,300	442,304	1,129,800
32	PARKING FINES	67,500	8,822	67,500
33	**TOTAL LOCAL**	**87,695,997**	**23,123,541**	**88,433,395**
34	**TOTAL REVENUE**	**226,013,852**	**56,905,737**	**226,932,110**
35	TRANSFER IN - RECOVERY BLOCK GRANT	805,632	-	805,632
36	TRANSFER IN	311,802	7,130	311,802
37	SALE OF EQUIPMENT AND SUPPLIES	-	-	-
38	**TOTAL OTHER FINANCING SOURCES**	**1,117,434**	**7,130**	**1,117,434**
39	**TOTAL REVENUE AND TRANSFERS**	**227,131,286**	**56,912,867**	**228,049,544**

UNRESTRICTED GENERAL FUND 01.0
2026-2027 EXPENDITURE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL EXPENDITURES	2026-2027 PROJECTED BUDGET
01	INSTRUCTION	35,422,073	4,726,093	35,422,073
02	ACADEMIC MANAGERS	4,809,567	829,448	4,809,567
03	NON-INSTRUCTION	9,002,268	1,081,997	9,002,268
04	HOURLY INSTRUCTION	36,784,158	6,877,009	36,784,158
05	HOURLY NON-INSTRUCTION	6,626,195	1,208,692	6,626,195
06	FEE BASED INSTRUCTION	771,733	66,472	771,733
07	ACADEMIC VACATION PAYOUT - ONE-TIME	168,421	-	168,421
08	VACANT POSITIONS	642,807	-	642,807
09	VACANCY SAVINGS	(321,404)	-	(321,404)
10	**TOTAL ACADEMIC**	**93,905,818**	**14,789,711**	**93,905,818**
11	CLASSIFIED REGULAR	26,711,714	4,487,315	26,711,714
12	CLASSIFIED MANAGERS	6,623,211	1,108,284	6,623,211
13	CLASS REG INSTRUCTION	3,862,803	505,992	3,862,803
14	CLASSIFIED HOURLY	1,512,088	236,740	1,512,088
15	CLASS HRLY INSTRUCTION	484,343	48,057	484,343
16	CLASSIFIED VACATION PAYOUT - ONE-TIME	927,879	113,132	927,879
17	VACANT POSITIONS	348,413	-	348,413
18	VACANCY SAVINGS	(174,207)	-	(174,207)
19	**TOTAL CLASSIFIED**	**40,296,244**	**6,499,520**	**40,296,244**
20	STRS	13,452,013	2,223,578	13,452,013
21	STATE ON-BEHALF PENSION CONTRIB TO STRS	7,020,218	-	7,020,218
22	PERS	11,267,733	2,329,204	11,267,733
23	OASDI/MEDICARE	4,490,742	824,642	4,490,742
24	H/W	23,574,910	489,341	23,574,910
25	RETIREES' H/W	8,492,425	2,556,708	8,492,425
26	SUI	160,621	19,641	160,621
27	WORKERS' COMPENSATION	2,939,063	435,596	2,939,063
28	ALTERNATIVE RETIREMENT	698,448	82,209	698,448
29	BENEFITS RELATED TO FEE BASED INSTRUCTION	170,489	17,673	170,489
30	RETIREMENT INCENTIVES	50,000	-	50,000
31	BENEFITS RELATED TO ACADEMIC AND CLASSIFIED VACATION PAYOUT- ON	96,521	11,039	96,521
32	BENEFITS RELATED TO VACANT POSITIONS	366,751	-	366,751
33	BENEFITS RELATED TO VACANCY SAVINGS	(183,376)	-	(183,376)
34	**TOTAL BENEFITS**	**72,596,558**	**8,989,631**	**72,596,558**
35	SUPPLIES	781,681	71,906	781,681
36	**TOTAL SUPPLIES**	**781,681**	**71,906**	**781,681**
37	CONTRACTS/SERVICES	10,794,935	2,903,575	10,794,935
38	INSURANCE	2,765,708	2,214,113	2,765,708
39	UTILITIES	5,944,810	1,134,787	5,944,810
40	**TOTAL SERVICES**	**19,505,453**	**6,252,475**	**19,505,453**
41	EQUIPMENT	33,180	21,422	33,180
42	**TOTAL CAPITAL**	**33,180**	**21,422**	**33,180**
43	**TOTAL EXPENDITURES**	**227,118,934**	**36,624,665**	**227,118,934**
44	OTHER OUTGO - TRANSFERS	273,854	25,140	273,854
45	OTHER OUTGO - STUDENT AID	40,000	14,441	40,000
46	**TOTAL TRANSFERS/FINANCIAL AID**	**313,854**	**39,581**	**313,854**
47	**TOTAL EXPENDITURES & TRANSFERS**	**227,432,788**	**36,664,246**	**227,432,788**

UNRESTRICTED GENERAL FUND 01.0
2026-2027 FUND BALANCE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL FUND BALANCE	2026-2027 PROJECTED BUDGET
01	TOTAL REVENUE AND TRANSFERS	226,325,654	56,912,867	227,243,912
02	TOTAL EXPENDITURES AND TRANSFERS	230,470,977	37,532,606	230,470,977
03	VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	1,357,971	-	1,357,971
04	VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(678,987)	-	(678,987)
05	**OPERATING SURPLUS/(DEFICIT)**	**(4,824,307)**	**19,380,261**	**(3,906,049)**
	ONE-TIME ITEMS			
06	RECOVERY BLOCK GRANT	805,632	-	805,632
07	SAVINGS FROM BANKING INTERSESSION HOURS	933,602	466,801	933,602
08	ACADEMIC AND CLASSIFIED VACATION PAYOUT- ONE-TIME	(1,192,821)	(124,171)	(1,192,821)
09	UTILITY USERS TAX REBATE	270,000	-	270,000
10	FURLOUGHS AND SALARY FREEZES - SALARY AND BENEFITS	4,149,490	682,039	4,149,490
11	ONE-TIME BUDGET AUGMENTATION	(443,098)	(156,309)	(443,098)
				-
12	**OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS**	**(301,502)**	**20,248,621**	**616,756**
13	BEGINNING BALANCE	18,819,308	18,819,308	18,819,308
14	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
15	**CONTINGENCY RESERVE/ENDING FUND BALANCE**	**18,517,806**	**39,067,929**	**19,436,064**
16	**FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS ****	**8.14%**	**106.56%**	**8.55%**

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

RESTRICTED GENERAL FUND 01.3
2026-2027 REVENUE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL REVENUES	2026-2027 PROJECTED BUDGET
	FEDERAL			
01	FWS-FEDERAL WORK STUDY	846,922	-	846,922
02	PERKINS IV TITLE I-C	1,130,034	-	1,130,034
03	TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	61,166	-	61,166
04	FEDERAL CARRYOVERS	1,210,154	13,291	1,210,154
05	OTHER FEDERAL	287,259	-	287,259
06	**TOTAL FEDERAL**	**3,535,535**	**13,291**	**3,535,535**
	STATE			
07	LOTTERY	1,733,585	32,927	1,733,585
08	BASIC NEEDS CENTERS AND COORDINATOR SUPPORT FUNDS	563,885	157,888	563,885
09	BASIC NEEDS CENTER CLASSIFIED EMPLOYEE FOOD PANTRY ACCESS F	122,489	34,297	122,489
10	CALIFORNIA ADULT EDUCATION PROGRAM	619,929	154,982	619,929
11	CALIFORNIA COLLEGE PROMISE GRANT	256,563	256,563	256,563
12	CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD(	435,186	121,852	435,186
13	CARE-COOP AGENCIES RESOURCES FOR EDUCATION	94,218	26,381	94,218
14	COVID-19 RECOVERY BLOCK GRANT-STATE	5,094,457	5,094,457	5,094,457
15	DSPS-DISABLED STUDENTS PROGRAM & SERVICES	3,527,099	987,586	3,527,093
16	EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,547,711	433,359	1,547,711
17	EQUAL EMPLOYMENT OPPORTUNITY	138,888	-	138,888
18	FINANCIAL AID TECHNOLOGY-ONGOING	63,695	63,695	63,695
19	LGBTQ+ FUNDING	-	66,449	474,634
20	MENTAL HEALTH SERVICES	419,295	117,403	419,295
21	NEXTUP	534,094	149,546	534,094
22	NURSING EDUCATION PROGRAM SUPPORT	155,975	43,673	155,975
23	PPIS-PHYSICAL PLANT AND INTRUCTIONAL SUPPORT	1,000,000	-	1,000,000
24	SFAA-STUDENT FINANCIAL AID ADMIN	954,077	267,453	954,077
25	STRONG WORKFORCE PROGRAM-LOCAL	-	321,322	1,147,579
26	STUDENT EQUITY AND ACHIEVEMENT	10,295,086	2,882,627	10,295,096
27	STUDENT SUPPORT BLOCK GRANT-ONE-TIME	-	-	2,466,344
28	UMOJA CAMPUS PROGRAM	120,161	33,645	120,161
29	UNDOCUMENTED RESOURCES LIAISONS	140,996	39,479	140,996
30	VETERANS RESOURCE CENTER-ONGOING	102,991	28,837	102,991
31	STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	822,874	-	822,874
32	STATE CARRYOVERS	15,471,808	13,617,333	15,471,808
33	OTHER STATE	1,780,002	-	1,780,002
34	**TOTAL STATE**	**45,995,064**	**24,931,754**	**50,083,625**
	LOCAL			
35	COMMUNITY SERVICES	1,680,561	454,999	1,680,561
36	CONSOLIDATED CONTRACT ED-LOCAL	85,000	-	85,000
37	HEALTH FEES	1,761,438	720,126	1,761,438
38	PARKING FEES	650,211	268,304	650,211
39	PICO PROMISE	230,586	-	230,586
40	DONATIONS-KCRW	2,170,349	462,119	2,170,349
41	LOCAL CARRYOVERS	784,247	610,780	784,247
42	OTHER LOCAL	4,739,100	2,223,356	4,739,100
43	**TOTAL LOCAL**	**12,101,492**	**4,739,684**	**12,101,492**
44	**TOTAL REVENUES**	**61,632,091**	**29,684,729**	**65,720,652**
	TRANSFERS			
45	TRANSFER IN - AUXILIARY	-	-	-
46	**TOTAL TRANSFERS**	**-**	**-**	**-**
47	**TOTAL REVENUE AND TRANSFERS**	**61,632,091**	**29,684,729**	**65,720,652**

RESTRICTED GENERAL FUND 01.3
2026-2027 EXPENDITURE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL EXPENDITURES	2026-2027 PROJECTED BUDGET
01	INSTRUCTION	80,000	6,078	80,000
02	MANAGEMENT	2,508,490	280,792	2,508,490
03	NON-INSTRUCTION	3,050,230	354,309	3,050,230
04	HOURLY INSTRUCTION	636,506	89,436	636,506
05	HOURLY NON-INSTRUCTION	8,479,591	1,067,530	8,479,591
06	**TOTAL ACADEMIC**	**14,754,817**	**1,798,145**	**14,754,817**
07	CLASSIFIED REGULAR	5,858,802	884,106	5,858,802
08	CLASSIFIED MANAGERS	491,360	81,685	491,360
09	CLASS REG INSTRUCTION	297,486	18,574	297,486
10	CLASSIFIED HOURLY	3,623,991	329,774	3,623,991
11	CLASS HRLY INSTRUCTION	352,752	9,546	352,752
12	**TOTAL CLASSIFIED**	**10,624,391**	**1,323,685**	**10,624,391**
13	BENEFITS HOLDING ACCOUNT	10,240,691		9,419,525
14	STRS	-	262,026	262,026
15	STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16	PERS	-	281,261	281,261
17	OASDI/MEDICARE	-	129,111	129,111
18	H/W	-	68,856	68,856
19	SUI	-	1,560	1,560
20	WORKERS' COMP.	-	63,791	63,791
21	ALTERNATIVE RETIREMENT	-	14,561	14,561
22	SUPPLEMENTAL RETIREMENT PLAN	-	-	-
23	**TOTAL BENEFITS**	**10,240,691**	**821,166**	**10,240,691**
24	**TOTAL SUPPLIES**	**2,028,227**	**329,126**	**2,028,227**
25	CONTRACTS/SERVICES	13,946,038	2,542,156	18,034,599
26	INSURANCE	3,496,865	3,461	3,496,865
27	UTILITIES	60,000	8,705	60,000
28	**TOTAL SERVICES**	**17,502,903**	**2,554,322**	**21,591,464**
29	BLDG & SITES	300,000	15,211	300,000
30	EQUIPMENT/LEASE PURCHASE	3,445,513	195,835	3,445,513
31	**TOTAL CAPITAL**	**3,745,513**	**211,046**	**3,745,513**
32	**TOTAL EXPENDITURES**	**58,896,542**	**7,037,490**	**62,985,103**
33	OTHER OUTGO - RECOVERY BLOCK GRANT	853,586	-	853,586
34	OTHER OUTGO - STUDENT AID	1,902,854	216,067	1,902,854
35	OTHER OUTGO - TRANSFERS	272,948	7,130	272,948
36	**TOTAL OTHER OUTGO**	**3,029,388**	**223,197**	**3,029,388**
37	**TOTAL EXPENDITURES & OTHER OUTGO**	**61,925,930**	**7,260,687**	**66,014,491**

RESTRICTED GENERAL FUND 01.3
2026-2027 FUND BALANCE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL FUND BALANCE	2026-2027 PROJECTED BUDGET
01	TOTAL REVENUE AND TRANSFERS	61,632,091	29,684,729	65,720,652
02	TOTAL EXPENDITURES AND TRANSFERS	61,925,930	7,260,687	66,014,491
03	**OPERATING SURPLUS/(DEFICIT)**	**(293,839)**	**22,424,042**	**(293,839)**
04	BEGINNING BALANCE	14,419,411	14,419,411	14,419,411
05	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06	**CONTINGENCY RESERVE/ENDING FUND BALANCE**	**14,125,572**	**36,843,453**	**14,125,572**
07	**FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS**	**22.81%**	**507.44%**	**21.40%**

RESTRICTED GENERAL FUND 01.3
2026-27 REVENUE BUDGET

	ACCOUNTS	2026-27 ADOPTED BUDGET	September 30, 2026 ACTUAL REVENUES	2026-27 PROJECTED BUDGET
	FEDERAL CARRYOVER			
01	CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	44,583	-	44,583
02	HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	1,150,665	-	1,150,665
03	NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	14,906	13,292	14,906
04	**TOTAL FEDERAL CARRYOVER**	**1,210,154**	**13,292**	**1,210,154**
	FEDERAL CURRENT YEAR			
05	CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	116,101	-	116,101
06	WIOA Title II AEFLA	171,158	-	171,158
07	**TOTAL FEDERAL CURRENT YEAR**	**287,259**	**-**	**287,259**
08	**GRAND TOTAL - FEDERAL**	**1,497,413**	**13,292**	**1,497,413**
	STATE - CARRYOVER			
09	BASIC NEEDS CENTERS AND STAFFING SUPPORT	420,961	420,961	420,961
10	BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	398,898	398,898	398,898
11	BFAP-SFAA-STUDENT FINANCIAL AID ADMIN	34,615	34,615	34,615
12	CALOES-STATE WILDFIRE ASSISTANCE	1,011,894	1,011,893	1,011,894
13	CALIFORNIA ADULT EDUCATION PROGRAM	187,333	187,332	187,333
14	CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDCARE	277,655	277,654	277,655
15	CLASSIFIED PROFESSIONAL DEVELOPMENT	85,899	85,898	85,899
16	CARE-COOP AGENCIES RESOURCES FOR EDUCATION	9,810	9,810	9,810
17	COMMON COURSE NUMBERING	789,024	789,023	789,024
18	CREDIT FOR PRIOR LEARNING-ONE-TIME	50,000	50,000	50,000
19	DREAM RESOURCE CENTER EMERGENCY FUNDS	177,611	177,611	177,611
20	EOPS-EXTENDED OPPORTUNITY PROG & SERV	132,279	132,278	132,279
21	EQUAL EMPLOYMENT OPPORTUNITY	473,939	473,939	473,939
22	EQUAL EMPLOYMENT OPPORTUNITY INNOVATIVE BEST PRACTICES - ONE-TIM	75,000	75,000	75,000
23	FINANCIAL AID TECHNOLOGY ONGOING	23,918	23,918	23,918
24	HEALTH CARE ACCESS & INF WELNESS COACH DESIGNED EDU PROGRAM	141,448	91,496	141,448
25	LGBTQ+ FUNDING	460,816	460,816	460,816
26	LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	625,169	625,169	625,169
27	LOS ANGELES FIRE RECOVERY - STUDENT SUPPORT	524,314	74,314	524,314
28	MENTAL HEALTH PROGRAM	126,399	126,399	126,399
29	MESA-MATH, ENGINEERING AND SCIENCE ACHIEVEMENT	407,836	407,836	407,836
30	NEXT-UP	1,377,448	1,377,447	1,377,448
31	NURSING EDUCATION PROGRAM SUPPORT	39,367	39,367	39,367
32	PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	388,965	388,965	388,965

TO BE CONTINUED

RESTRICTED GENERAL FUND 01.3
2026-27 REVENUE BUDGET

	ACCOUNTS	2026-27 ADOPTED BUDGET	September 30, 2026 ACTUAL REVENUES	2026-27 PROJECTED BUDGET
	CONTINUATION			
33	RISING SCHOLARS NETWORK PROGRAM	180,011	180,010	180,011
34	RNI-REBUILDING NURSING INFRASTRUCTURE GRANT	677,792	217,792	677,792
35	STRONG WORKFORCE PROGRAM - LOCAL	977,681	977,681	977,681
36	STRONG WORKFORCE PROGRAM - REGIONAL	894,514	-	894,514
37	STUDENT EQUITY AND ACHIEVEMENT PROGRAM	1,485,718	1,485,718	1,485,718
38	STUDENT RETENTION AND ENROLLMENT (SB 85)	508,404	508,404	508,404
39	STUDENT SUPPORT BLOCK GRANT - ONE-TIME	769,980	769,980	769,980
40	STUDENT TRANSFER ACHIEVEMENT - AB928	327,020	327,020	327,020
41	UMOJA CAMPUS PROGRAM	175,001	175,001	175,001
42	UNDOCUMENTED RESOURCES LIAISONS	-	-	-
43	VETERANS RESOURCE CENTER - ONGOING	377,981	377,981	377,981
44	ZERO TEXTBOOK COST PROGRAM - IMPLEMENTATION GRANT	66,884	66,884	66,884
45	ZERO TEXTBOOK COST PROGRAM - ACCELERATION GRANT	267,724	267,723	267,724
46	ZERO TEXTBOOK COST PROGRAM - ACCELERATION II AND IMPACT GRANT	522,500	522,500	522,500
47	**TOTAL STATE CARRYOVER**	**15,471,808**	**13,617,333**	**15,471,808**
	STATE - CURRENT YEAR			
48	MESA-MATH, ENGINEERING AND SCIENCE ACHIEVEMENT	280,000	-	280,000
49	RNI-REBUILDING NURSING INFRASTRUCTURE GRANT	1,319,807	-	1,319,807
50	RISING SCHOLARS NETWORK PROGRAM	180,195	-	180,195
51	**TOTAL STATE CURRENT YEAR**	**1,780,002**	**-**	**1,780,002**
52	**GRAND TOTAL - STATE**	**17,251,810**	**13,617,333**	**17,251,810**
	LOCAL CARRYOVER			
53	AQUACULTURE CERTIFICATE PROGRAM	119,880	119,879	119,880
54	CA YOUTH LEADERSHIP CORPS - SMC LEADERSHIP & SOCIAL CHANGE	63,646	63,646	63,646
55	COMMUNITY CONNECT	5,000	5,000	5,000
56	DPSS CUSTOMER SERVICE TRAINING	70,000	-	70,000
57	EQUITY CENTERED BIOTECHNOLOGY WORKFORCE PROGRAM	297,032	297,032	297,032
58	NEST-NAVIGATIONG EDUCATION AND SUPPORT FOR THRIVING FAMILIES	125,000	50,000	125,000
59	SMC AFFORDABLE HOUSING PROPERTY MANAGEMENT CERTIFICATE	75,223	75,223	75,223
60	SOAR-STRATEGIES FOR OPTIMAL AI RESILIENCE	28,466	-	28,466
61	**TOTAL - LOCAL CARRYOVER**	**784,247**	**610,780**	**784,247**

TO BE CONTINUED

RESTRICTED GENERAL FUND 01.3
2026-27 REVENUE BUDGET

	ACCOUNTS	2026-27 ADOPTED BUDGET	September 30, 2026 ACTUAL REVENUES	2026-27 PROJECTED BUDGET
	CONTINUATION			
	LOCAL-CURRENT YEAR			
62	F1 INSURANCE	3,484,365	2,223,356	3,484,365
63	SMC PERFORMING ARTS CENTER	1,254,735	-	1,254,735
64	**TOTAL LOCAL-CURRENT YEAR**	**4,739,100**	**2,223,356**	**4,739,100**
65	**GRAND TOTAL - LOCAL**	**5,523,347**	**2,834,136**	**5,523,347**

CAPITAL OUTLAY FUND 40.0
2026-2027 REVENUE AND EXPENDITURE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL	2026-2027 PROJECTED BUDGET
	REVENUE			
	STATE			
01	PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,062,272	-	1,062,272
02	STATE CARRYOVERS	3,098,444	3,098,444	3,098,444
03	STATE CAPITAL OUTLAY	-	-	-
04	**TOTAL STATE**	**4,160,716**	**3,098,444**	**4,160,716**
	LOCAL			
05	INTEREST	593,844	-	593,844
06	NON-RESIDENT CAPITAL CHARGE	1,495,343	726,895	1,544,689
07	PROPERTY TAX - RDA PASS THRU	3,000,000	-	3,000,000
08	RENTS	179,849	12,517	179,849
09	**TOTAL LOCAL**	**5,269,036**	**739,412**	**5,318,382**
10	**TOTAL REVENUES**	**9,429,752**	**3,837,856**	**9,479,098**
	EXPENDITURES			
11	CLASSIFIED MANAGERS	495,658	49,028	495,658
12	BENEFITS	254,805	18,607	254,805
13	SUPPLIES	200,000	32,578	200,000
14	CONTRACT SERVICES	4,350,022	145,892	4,350,022
15	CAPITAL OUTLAY	19,056,355	51,470	19,105,701
16	**TOTAL EXPENDITURES**	**24,356,840**	**297,575**	**24,406,186**
17	**OPERATING SURPLUS/(DEFICIT)**	**(14,927,088)**	**3,540,281**	**(14,927,088)**
18	**BEGINNING BALANCE**	14,927,088	14,927,088	14,927,088
19	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
20	**ENDING FUND BALANCE**	**-**	**18,467,369**	**-**

MEASURE AA FUND 42.4
2026-2027 REVENUE AND EXPENDITURE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL	2026-2027 PROJECTED BUDGET
	REVENUE			
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	89,890	-	89,890
03	**TOTAL REVENUE**	**89,890**	**-**	**89,890**
	EXPENDITURES			
04	SUPPLIES	-	73	-
05	CONTRACT SERVICES	-	-	-
06	CAPITAL OUTLAY	2,946,208	21,190	2,946,208
07	**TOTAL EXPENDITURES**	**2,946,208**	**21,263**	**2,946,208**
08	**OPERATING SURPLUS/(DEFICIT)**	**(2,856,318)**	**(21,263)**	**(2,856,318)**
09	**BEGINNING BALANCE**	2,856,318	2,856,318	2,856,318
10	**ENDING FUND BALANCE**	**-**	**2,835,055**	**-**

MEASURE V FUND 42.5
2026-2027 REVENUE AND EXPENDITURE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL	2026-2027 PROJECTED BUDGET
	REVENUE			
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	4,957,387	-	4,957,387
03	**TOTAL REVENUE**	**4,957,387**	**-**	**4,957,387**
	EXPENDITURES			
04	SUPPLIES	135,000	5,415	135,000
05	CONTRACT SERVICES	3,620,000	122,734	3,620,000
06	CAPITAL OUTLAY	152,574,674	4,371,084	152,574,674
07	**TOTAL EXPENDITURES**	**156,329,674**	**4,499,233**	**156,329,674**
08	**OPERATING SURPLUS/(DEFICIT)**	**(151,372,287)**	**(4,499,233)**	**(151,372,287)**
09	**BEGINNING BALANCE**	151,372,287	151,372,287	151,372,287
	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
10	**ENDING FUND BALANCE**	**-**	**146,873,054**	**-**

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

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL	2026-2027 PROJECTED BUDGET
	REVENUE			
01	FEDERAL PELL AND SEOG GRANTS	45,076,465	9,688,596	45,076,465
02	FEDERAL DIRECT LOANS	8,500,000	-	8,500,000
03	CALIFORNIA CHAFEE GRANT	280,000	11,250	280,000
04	CAL GRANTS	5,277,500	-	5,277,500
05	DISASTER RELIEF EMERGENCY STUDENT AID	41	41	41
06	EMERGENCY AID FOR CA DREAM ACT APPLICATION	174,885	174,885	174,885
07	MIDDLE CLASS SCHOLARSHIP	106,000	6,000	106,000
08	SANTA MONICA COLLEGE PROMISE	3,720,084	3,758,816	3,720,084
09	STUDENT SUCCESS COMPLETION	9,681,512	9,681,512	9,681,512
10	TRANSFER	205,000	-	205,000
11	**TOTAL REVENUE**	**73,021,487**	**23,321,100**	**73,021,487**
	EXPENDITURES			
12	FINANCIAL AID	73,021,487	10,966,936	73,021,487
13	**TOTAL EXPENDITURES**	**73,021,487**	**10,966,936**	**73,021,487**
14	**ENDING FUND BALANCE**	**-**	**12,354,164**	**-**

SCHOLARSHIP TRUST FUND 75.0
2026-2027 REVENUE AND EXPENDITURE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL	2026-2027 PROJECTED 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
06	**TOTAL EXPENDITURES**	**30,000**	**-**	**30,000**
07	**ENDING FUND BALANCE**	**15,000**	**45,000**	**15,000**

AUXILIARY FUND
2026-2027 PROJECTED REVENUE AND EXPENDITURE BUDGET

	ACCOUNTS	2026-2027 ADOPTED BUDGET	September 30, 2026 ACTUAL	2026-2027 PROJECTED BUDGET
01	**BEGINNING BALANCE**	462,889	462,889	462,889
02	ADJ. TO BEG. BALANCE	-	-	-
03	**ADJUSTED BEGINNING BALANCE**	**462,889**	**462,889**	**462,889**
	REVENUE			
04	GROSS SALES	1,216,500	165,729	1,216,500
05	LESS: COST OF GOODS	(702,000)	(51,211)	(702,000)
06	NET	514,500	114,518	514,500
07	VENDOR INCOME	525,000	152,530	525,000
08	AUXILIARY PROGRAM INCOME	203,000	60,848	203,000
09	NET INCOME	1,242,500	327,896	1,242,500
10	INTEREST	254,510	47,600	254,510
11	TRANSFER IN	246,740	-	246,740
12	**TOTAL REVENUE**	**1,743,750**	**375,496**	**1,743,750**
13	**TOTAL FUNDS AVAILABLE**	**2,206,639**	**838,385**	**2,206,639**
	EXPENDITURES			
14	STAFFING	603,991	125,880	603,991
15	FRINGE BENEFITS	378,279	35,701	378,279
16	OPERATING	839,915	242,967	839,915
17	**TOTAL EXPENDITURES**	**1,822,185**	**404,548**	**1,822,185**
18	**ENDING FUND BALANCE**	**384,454**	**433,837**	**384,454**

OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH SEPTEMBER 30, 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	As of 9/30/2026	TOTAL 19-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**	**13,330,869**	**-**
	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	1,976,735	(166,749)	8,760,307
11	DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-
12	ADMINISTRATIVE EXPENSES	(3,484)	(3,735)	(4,375)	(4,815)	(4,283)	(4,636)	(3,466)	(3,328)	(914)	(59,472)
13	INVESTMENT EXPENSES	(2,548)	(2,731)	(3,201)	(3,520)	(3,132)	(3,390)	(4,413)	(5,300)	(1,455)	(36,080)
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**	**13,330,869**	**13,161,751**	**13,161,751**

Balance as of October 16, 2026 is $13,216,368

Fiscal Year: 2026 **Quarter Ended: 1**

Line	Description	As of June 30 for the fiscal year specified Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Projected 2026-2027
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	**Revenues:**				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	219,215,692	225,920,200	226,454,637	226,932,110
A.2	Other Financing Sources (Object 8900)	446,091	4,493,894	3,693,921	1,117,434
A.3	**Total Unrestricted Revenue (A.1 + A.2)**	219,661,783	230,414,094	230,148,558	228,049,544
B.	**Expenditures:**				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	226,317,882	233,785,985	234,650,022	227,118,934
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	212,453	252,275	209,023	313,854
B.3	**Total Unrestricted Expenditures (B.1 + B.2)**	226,530,335	234,038,260	234,859,045	227,432,788
C.	**Revenues Over(Under) Expenditures (A.3 - B.3)**	(6,868,552)	(3,624,166)	(4,710,487)	616,756
D.	**Fund Balance, Beginning**	34,022,513	27,153,961	23,529,795	18,819,308
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	**Adjusted Fund Balance, Beginning (D + D.1)**	34,022,513	27,153,961	23,529,795	18,819,308
E.	**Fund Balance, Ending (C. + D.2)**	27,153,961	23,529,795	18,819,308	19,436,064
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	12.0%	10.1%	8.0%	8.5%

Line	Description	As of the specified quarter ended for each fiscal year 2023-2024	2024-2025	2025-2026	2026-2027
II. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	94,334,576	63,583,691	54,187,043	54,329,709
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	94,334,576	63,583,691	54,187,043	54,329,709

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col 2.)
III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	**Revenues:**				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	226,013,852	226,932,110	56,905,737	25.1%
I.2	Other Financing Sources (Object 8900)	1,117,434	1,117,434	7,130	0.6%
I.3	**Total Unrestricted Revenue (I.1 + I.2)**	227,131,286	228,049,544	56,912,867	25.0%
J.	**Expenditures:**				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	227,118,934	227,118,934	36,624,665	16.1%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	313,854	313,854	39,581	12.6%
J.3	**Total Unrestricted Expenditures (J.1 + J.2)**	227,432,788	227,432,788	36,664,246	16.1%
K.	**Revenues Over(Under) Expenditures (I.3 - J.3)**	(301,502)	616,756	20,248,621	
L.	Fund Balance, Beginning	18,819,308	18,819,308	18,819,308	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	**Adjusted Fund Balance, Beginning (L + L.1)**	18,819,308	18,819,308	18,819,308	
M.	**Fund Balance, Ending (K. + L.2)**	18,517,806	19,436,064	39,067,929	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	8.1%	8.5%		

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 implemented various cost reduction measures in FY 2026-27, including a reduction in force, suspension of step and longevity increases, and the imposition of furlough days on academic administrators and managers and classified employees. However, the expiration of these cost reduction measures after FY 2026-27, coupled with the enrollment recovery falling short of expectation, is expected to result in an ongoing structural deficit.