

UNRESTRICTED GENERAL FUND 01.0

2025-2026 REVENUE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL REVENUES	2025-2026 PROJECTED BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	120,000	-	120,000
02 TOTAL FEDERAL	120,000	-	120,000
STATE			
03 GENERAL APPORTIONMENT	89,454,316	20,193,941	89,576,153
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	25,006,322	6,251,581	25,006,322
05 COLA	-	-	-
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	-	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	-	-
08 HOMEOWNERS EXEMPT	83,931	-	83,931
09 STATE LOTTERY REVENUE	3,965,912	-	3,921,356
10 MANDATED PROGRAM COSTS	647,167	-	647,167
11 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	6,805,191	-	6,805,191
12 OTHER STATE	6,754,144	1,011,559	6,754,144
13 TOTAL STATE	132,716,983	27,457,081	132,794,264
LOCAL			
14 PROP TAX SHIFT (ERAF)	9,437,820	64,997	9,437,820
15 SECURED TAX	24,721,347	-	24,721,347
16 SUPPLEMENTAL TAXES	508,234	71,039	508,234
17 UNSECURED TAX	718,469	585,298	718,469
18 PRIOR YRS TAXES	731,563	379,370	731,563
19 PROPERTY TAX - RDA PASS THRU	2,550,753	-	2,550,753
20 PROPERTY TAX - RDA RESIDUAL	4,682,849	-	4,682,849
21 RENTS	153,300	37,842	153,300
22 INTEREST	1,606,700	-	1,606,700
23 ENROLLMENT FEES	11,066,044	5,954,822	10,941,721
24 UPPER DIVISION FEES	62,580	28,445	69,552
25 STUDENT RECORDS	7,100	1,639	7,000
26 NON-RESIDENT TUITION/INTENSIVE ESL	27,981,784	14,540,107	27,693,658
27 FEE BASED INSTRUCTION	1,976,866	1,055,012	1,976,866
28 OTHER STUDENT FEES & CHARGES	65,200	6,282	64,500
29 F1 APPLICATION FEES	177,600	31,275	175,800
30 OTHER LOCAL	3,340,775	102,901	3,340,775
31 STUDENT BENEFITS FEE	1,146,000	473,358	1,134,200
32 PARKING FINES	60,800	14,391	60,800
33 TOTAL LOCAL	90,995,784	23,346,778	90,575,907
34 TOTAL REVENUE	223,832,767	50,803,859	223,490,171
35 TRANSFER IN - RECOVERY BLOCK GRANT	896,324	4,865	896,324
36 TRANSFER IN	239,771	-	239,771
37 SALE OF EQUIPMENT AND SUPPLIES	-	-	-
38 TOTAL OTHER FINANCING SOURCES	1,136,095	4,865	1,136,095
39 TOTAL REVENUE AND TRANSFERS	224,968,862	50,808,724	224,626,266

UNRESTRICTED GENERAL FUND 01.0
2025-2026 EXPENDITURE BUDGET

ACCOUNTS		2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL EXPENDITURES	2025-2026 PROJECTED BUDGET
01	INSTRUCTION	36,606,613	4,965,582	36,606,613
02	ACADEMIC MANAGERS	7,073,237	1,289,402	7,073,237
03	NON-INSTRUCTION	9,005,997	1,160,097	9,005,997
04	HOURLY INSTRUCTION	34,113,229	7,182,672	34,113,229
05	HOURLY NON-INSTRUCTION	6,480,219	1,238,160	6,480,219
06	FEE BASED INSTRUCTION	660,826	-	660,826
07	VACANT POSITIONS	428,467	-	428,467
08	VACANCY SAVINGS	(282,788)	-	(282,788)
09	TOTAL ACADEMIC	94,085,800	15,835,913	94,085,800
10	CLASSIFIED REGULAR	32,465,976	5,248,287	32,465,976
11	CLASSIFIED MANAGERS	7,425,720	1,295,086	7,425,720
12	CLASS REG INSTRUCTION	4,304,881	562,492	4,304,881
13	CLASSIFIED HOURLY	1,340,866	169,815	1,340,866
14	CLASS HRLY INSTRUCTION	487,080	54,935	487,080
15	VACANT POSITIONS	780,133	-	780,133
16	VACANCY SAVINGS	(514,888)	-	(514,888)
17	TOTAL CLASSIFIED	46,289,768	7,330,615	46,289,768
18	STRS	14,110,063	2,370,765	14,110,063
19	STATE ON-BEHALF PENSION CONTRIB TO STRS	6,805,191	-	6,805,191
20	PERS	13,672,564	2,595,126	13,672,564
21	OASDI/MEDICARE	5,104,891	927,975	5,104,891
22	H/W	23,499,143	467,473	23,499,143
23	RETIREEES' H/W	6,670,137	2,200,121	6,670,137
24	SUI	153,592	12,319	153,592
25	WORKERS' COMPENSATION	2,719,217	434,037	2,719,217
26	ALTERNATIVE RETIREMENT	651,651	87,699	651,651
27	BENEFITS RELATED TO FEE BASED INSTRUCTION	112,750	-	112,750
28	BENEFITS RELATED TO VACANT POSITIONS	447,182	-	447,182
29	BENEFITS RELATED TO VACANCY SAVINGS	(295,140)	-	(295,140)
30	TOTAL BENEFITS	73,651,241	9,095,515	73,651,241
31	SUPPLIES	793,017	179,096	793,017
32	TOTAL SUPPLIES	793,017	179,096	793,017
33	CONTRACTS/SERVICES	10,746,956	2,881,425	10,727,137
34	INSURANCE	2,451,100	1,883,344	2,451,100
35	UTILITIES	6,732,811	1,257,332	6,732,811
36	TOTAL SERVICES	19,930,867	6,022,101	19,911,048
37	EQUIPMENT	17,393	37,212	37,212
38	TOTAL CAPITAL	17,393	37,212	37,212
39	TOTAL EXPENDITURES	234,768,086	38,500,452	234,768,086
40	OTHER OUTGO - TRANSFERS	246,765	1,803	246,765
41	OTHER OUTGO - STUDENT AID	40,000	-	40,000
42	TOTAL TRANSFERS/FINANCIAL AID	286,765	1,803	286,765
43	TOTAL EXPENDITURES & TRANSFERS	235,054,851	38,502,255	235,054,851

UNRESTRICTED GENERAL FUND 01.0

2025-2026 FUND BALANCE BUDGET

ACCOUNTS		2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL FUND BALANCE	2025-2026 PROJECTED BUDGET
01	TOTAL REVENUE AND TRANSFERS	223,080,065	50,808,724	222,737,469
02	TOTAL EXPENDITURES AND TRANSFERS	234,056,564	38,428,480	234,056,564
03	VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	1,655,782	-	1,655,782
04	VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,092,816)	-	(1,092,816)
05	OPERATING SURPLUS/(DEFICIT)	(11,539,465)	12,380,244	(11,882,061)
ONE-TIME ITEMS				
06	PRIOR YEAR APPORTIONMENT ADJ	-	-	-
07	PART-TIME FACULTY OFFICE HOURS - ONE-TIME	-	-	-
08	RECOVERY BLOCK GRANT	896,324	-	896,324
09	KCRW FDN REIMBURSEMENT FOR MAINTENANCE & OPERATION COST	992,473	-	992,473
10	ONE-TIME BUDGET AUGMENTATION	(435,321)	(73,775)	(435,321)
				-
11	OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(10,085,989)	12,306,469	(10,428,585)
12	BEGINNING BALANCE	23,529,795	23,529,795	23,529,795
13	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
14	CONTINGENCY RESERVE/ENDING FUND BALANCE	13,443,806	35,836,264	13,101,210
15	FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	5.72%	93.08%	5.57%

DESIGNATION OF FUND BALANCE

ACCOUNTS		2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL FUND BALANCE	2025-2026 PROJECTED BUDGET
16	UNDESIGNATED FUND BALANCE	13,443,806	35,836,264	13,101,210
17	UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	5.72%	93.08%	5.57%
DESIGNATED RESERVE FOR:				
18	RESERVE FOR FUTURE STRS AND PERS INCREASES	-	-	-
19	TOTAL	-	-	-
20	DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	0.00%	0.00%	0.00%
21	TOTAL ENDING FUND BALANCE	13,443,806	35,836,264	13,101,210
22	FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	5.72%	93.08%	5.57%

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

RESTRICTED GENERAL FUND 01.3
2025-2026 REVENUE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL REVENUES	2025-2026 PROJECTED BUDGET
FEDERAL			
01 FWS-FEDERAL WORK STUDY	750,000	-	750,000
02 PERKINS IV TITLE I-C	1,135,244	-	1,135,244
03 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	64,747	-	64,747
04 FEDERAL CARRYOVERS	1,402,149	127,110	1,402,149
05 OTHER FEDERAL	1,165,332	-	1,165,332
06 TOTAL FEDERAL	4,517,472	127,110	4,517,472
STATE			
07 LOTTERY	1,711,604	-	1,711,604
08 ADULT EDUCATION BLOCK GRANT	586,835	146,709	586,835
09 BASIC NEEDS CENTERS AND STAFFING SUPPORT	581,458	162,808	581,458
10 CALIFORNIA COLLEGE PROMISE GRANT	150,630	150,630	150,630
11 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD	454,372	127,224	454,372
12 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	82,858	23,200	82,858
13 COVID-19 RECOVERY BLOCK GRANT-STATE	6,968,620	6,968,620	6,968,620
14 DSPTS-DISABLED STUDENTS PROGRAM & SERVICES	3,026,907	847,535	3,026,907
15 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,383,675	387,429	1,383,675
16 EQUAL EMPLOYMENT OPPORTUNITY	130,137	-	130,137
17 FINANCIAL AID TECHNOLOGY-ONGOING	63,992	63,992	63,992
18 LGBTQ+ FUNDING	146,046	40,893	146,046
19 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	-	175,000	175,000
20 MENTAL HEALTH SERVICES	432,351	121,058	432,351
21 NEXTUP	762,991	213,637	762,991
22 NURSING EDUCATION PROGRAM SUPPORT	154,189	43,173	154,189
23 SFAA-STUDENT FINANCIAL AID ADMIN	937,252	262,431	937,252
24 STRONG WORKFORCE PROGRAM-LOCAL	-	308,898	1,103,208
25 STUDENT EQUITY AND ACHIEVEMENT	9,735,824	2,726,031	9,735,824
26 UNDOCUMENTED RESOURCES LIAISONS	141,917	39,737	141,917
27 VETERANS RESOURCE CENTER-ONGOING	114,434	32,042	114,434
28 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	907,390	-	907,390
29 STATE CARRYOVERS	12,761,558	11,826,755	12,761,558
30 OTHER STATE	2,640,851	-	2,640,851
31 TOTAL STATE	43,875,891	24,667,802	45,154,099
LOCAL			
32 COMMUNITY SERVICES	1,680,561	343,990	1,680,561
33 CONSOLIDATED CONTRACT ED-LOCAL	85,000	-	85,000
34 CONTRACT EDUCATION-DPSS CUSTOMER SERVICE TRAINING	70,000	-	70,000
35 HEALTH FEES	1,651,603	746,620	1,651,603
36 PARKING FEES	705,077	243,893	705,077
37 PICO PROMISE	230,586	115,293	230,586
38 DONATIONS-KCRW	3,976,503	147,598	3,755,600
39 LOCAL CARRYOVERS	1,393,796	1,381,051	1,614,699
40 OTHER LOCAL	5,232,815	2,353,124	5,232,815
41 TOTAL LOCAL	15,025,941	5,331,569	15,025,941
42 TOTAL REVENUES	63,419,304	30,126,481	64,697,512
TRANSFERS			
43 TOTAL TRANSFERS	-	-	-
44 TOTAL REVENUE AND TRANSFERS	63,419,304	30,126,481	64,697,512

RESTRICTED GENERAL FUND 01.3
2025-2026 EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL EXPENDITURES	2025-2026 PROJECTED BUDGET
01 INSTRUCTION	121,198	-	121,198
02 MANAGEMENT	2,547,723	379,535	2,903,172
03 NON-INSTRUCTION	3,704,481	337,332	3,781,988
04 HOURLY INSTRUCTION	-	-	-
05 HOURLY NON-INSTRUCTION	7,780,589	1,285,912	7,800,589
06 TOTAL ACADEMIC	14,153,991	2,002,779	14,606,947
07 CLASSIFIED REGULAR	6,085,566	938,638	6,171,282
08 CLASSIFIED MANAGERS	565,215	86,856	565,215
09 CLASS REG INSTRUCTION	339,761	18,858	339,761
10 CLASSIFIED HOURLY	3,139,481	243,043	3,179,481
11 CLASS HRLY INSTRUCTION	362,972	9,718	362,972
12 TOTAL CLASSIFIED	10,492,995	1,297,113	10,618,711
13 BENEFITS HOLDING ACCOUNT	10,146,909	-	9,482,386
14 STRS	-	282,357	282,357
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16 PERS	-	305,662	305,662
17 OASDI/MEDICARE	-	137,350	137,350
18 H/W	-	64,504	64,504
19 SUI	-	1,681	1,681
20 WORKERS' COMP.	-	61,243	61,243
21 ALTERNATIVE RETIREMENT	-	17,422	17,422
22 SUPPLEMENTAL RETIREMENT PLAN	-	-	-
23 TOTAL BENEFITS	10,146,909	870,219	10,352,605
24 TOTAL SUPPLIES	1,767,750	327,356	1,827,754
25 CONTRACTS/SERVICES	17,314,236	3,815,593	17,573,236
26 INSURANCE	3,855,291	60,635	3,855,291
27 UTILITIES	101,000	9,524	101,000
28 TOTAL SERVICES	21,270,527	3,885,752	21,529,527
29 BLDG & SITES	105,000	-	105,000
30 EQUIPMENT/LEASE PURCHASE	2,967,057	133,560	3,097,765
31 TOTAL CAPITAL	3,072,057	133,560	3,202,765
32 TOTAL EXPENDITURES	60,904,229	8,516,779	62,138,309
33 OTHER OUTGO - RECOVERY BLOCK GRANT	949,470	-	949,470
34 OTHER OUTGO - STUDENT AID	1,348,823	60,400	1,348,823
35 OTHER OUTGO - TRANSFERS	213,006	4,865	257,134
36 TOTAL OTHER OUTGO	2,511,299	65,265	2,555,427
37 TOTAL EXPENDITURES & OTHER OUTGO	63,415,528	8,582,044	64,693,736

RESTRICTED GENERAL FUND 01.3
2025-2026 FUND BALANCE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL FUND BALANCE	2025-2026 PROJECTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	63,419,304	30,126,481	64,697,512
02 TOTAL EXPENDITURES AND TRANSFERS	63,415,528	8,582,044	64,693,736
03 OPERATING SURPLUS/(DEFICIT)	3,776	21,544,437	3,776
04 BEGINNING BALANCE	14,779,827	14,779,827	14,779,827
05 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06 CONTINGENCY RESERVE/ENDING FUND BALANCE	14,783,603	36,324,264	14,783,603
07 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	23.31%	423.26%	22.85%

RESTRICTED GENERAL FUND 01.3
2025-2026 REVENUE BUDGET

ACCOUNTS		2025-26 ADOPTED BUDGET	September 30, 2025 ACTUAL REVENUES	2025-26 PROJECTED BUDGET
FEDERAL CARRYOVER				
01	CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	56,762	-	56,762
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	127,110	1,085,117
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	127,110	1,402,149
FEDERAL CURRENT YEAR				
07	CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	165,507	-	165,507
08	HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	999,825	-	999,825
09	TOTAL FEDERAL CURRENT YEAR	1,165,332	-	1,165,332
10	GRAND TOTAL - FEDERAL	2,567,481	127,110	2,567,481
STATE - CARRYOVER				
11	BASIC NEEDS CENTERS AND STAFFING SUPPORT	585,421	585,421	585,421
12	BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	568,776	568,776	568,776
13	CALIFORNIA ADULT EDUCATION PROGRAM	243,606	243,605	243,606
14	CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDCARE	213,276	213,276	213,276
15	CLASSIFIED PROFESSIONAL DEVELOPMENT	85,899	85,898	85,899
16	CARE-COOP AGENCIES RESOURCES FOR EDUCATION	7,204	7,203	7,204
17	COLLEGE CAREER ACCESS PATHWAYS ONE-TIME	239	238	239
18	COMMON COURSE NUMBERING	868,063	868,063	868,063
19	CULTURALLY RESPONSIVE PEDAGOGY & PRACTICES INNOVATIVE BEST PRAC	226,098	226,097	226,098
20	DDT METABOLITES-USC SEA SUBAWARD	5,712	-	5,712
21	EOPS-EXTENDED OPPORTUNITY PROG & SERV	64,292	64,292	64,292
22	EQUAL EMPLOYMENT OPPORTUNITY	427,461	427,461	427,461
23	EQUAL EMPLOYMENT OPPORTUNITY INNOVATIVE BEST PRACTICES - ONE-TIM	1,416	1,415	1,416
24	FINANCIAL AID TECHNOLOGY ONGOING	21,882	21,882	21,882
25	LGBTQ+ FUNDING	390,400	390,400	390,400
26	LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	545,466	545,466	545,466
27	LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY - ONE-TIME	126,217	126,216	126,217
28	MENTAL HEALTH PROGRAM	146,627	146,626	146,627
29	NEXT-UP	1,459,362	1,459,362	1,459,362
30	NURSING EDUCATION PROGRAM SUPPORT	52,079	52,079	52,079
31	PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	750,906	750,906	750,906
32	RETENTION AND ENROLLMENT (SB 85)	9,263	9,263	9,263
33	RIISING SCHOLARS NETWORK PROGRAM	119,796	119,795	119,796
34	SFAA-STUDENT FINANCIAL AID ADMIN	86,598	86,598	86,598
35	SFAA-STUDENT FINANCIAL AID ADMIN-ONE-TIME	59,204	59,204	59,204
<i>TO BE CONTINUED</i>				

RESTRICTED GENERAL FUND 01.3
2025-2026 REVENUE BUDGET

ACCOUNTS		2025-26 ADOPTED BUDGET	September 30, 2025 ACTUAL REVENUES	2025-26 PROJECTED BUDGET
<i>CONTINUATION</i>				
36	STRONG WORKFORCE PROGRAM -LOCAL	1,014,365	1,014,365	1,014,365
37	STRONG WORKFORCE PROGRAM - REGIONAL	929,081	-	929,081
38	STUDENT EQUITY AND ACHIEVEMENT PROGRAM	1,360,588	1,360,588	1,360,588
39	STUDENT TRANSFER ACHIEVEMENT - AB928	453,976	453,976	453,976
40	UMOJA CAMPUS PROGRAM	383,601	383,601	383,601
41	UNDOCUMENTED RESOURCES LIAISONS	99,457	99,457	99,457
42	VETERANS RESOURCE CENTER - ONGOING	331,368	331,368	331,368
43	ZERO TEXTBOOK COST PROGRAM - IMPLEMENTATION GRANT	71,860	71,860	71,860
44	ZERO TEXTBOOK COST PROGRAM - ACCELERATION GRANT	451,999	451,998	451,999
45	ZERO TEXTBOOK COST PROGRAM - ACCELERATION II AND IMPACT GRANT	600,000	600,000	600,000
46	TOTAL STATE CARRYOVER	12,761,558	11,826,755	12,761,558
STATE - CURRENT YEAR				
47	LOS ANGELES FIRE RECOVERY - STUDENT SUPPORT	900,000	-	900,000
48	MESA-MATH, ENGINEERING AND SCIENCE ACHIEVEMENT	410,656	-	410,656
49	RNI-REBUILDING NURSING INFRASTRUCTURE GRANT	1,150,000	-	1,150,000
50	RIISING SCHOLARS NETWORK PROGRAM	180,195	-	180,195
51	TOTAL STATE CURRENT YEAR	2,640,851	-	2,640,851
52	GRAND TOTAL - STATE	15,402,409	11,826,755	15,402,409
LOCAL CARRYOVER				
53	AQUACULTURE CERTIFICATE PROGRAM	313,055	313,055	313,055
54	COMMUNITY CONNECT	5,000	5,000	5,000
55	EQUITY CENTERED BIOTECHNOLOGY WORKFORCE PROGRAM	619,910	619,909	619,910
56	GENERAL OPERATING SUPPORT	10,911	10,911	10,911
57	KCRW - CORPORATION FOR PUBLIC BROADCASTING	145,678	366,581	366,581
58	LAHSA--CERTIFICATE OF HOMELESS SERVICE WORK	237,936	32,939	237,936
59	SOAR-STRATEGIES FOR OPTIMAL AI RESILIENCE	61,306	32,656	61,306
60	TOTAL - LOCAL CARRYOVER	1,393,796	1,381,051	1,614,699
LOCAL-CURRENT YEAR				
61	F1 INSURANCE	3,846,471	2,353,124	3,846,471
62	SMC PERFORMING ARTS CENTER	1,264,994	-	1,264,994
63	SOAR-STRATEGIES FOR OPTIMAL AI RESILIENCE	121,350	-	121,350
64	TOTAL LOCAL-CURRENT YEAR	5,232,815	2,353,124	5,232,815
65	GRAND TOTAL - LOCAL	6,626,611	3,734,175	6,847,514

CAPITAL OUTLAY FUND 40.0
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE			
STATE			
01 STATE CARRYOVERS	3,260,969	3,260,968	3,260,969
02 STATE CAPITAL OUTLAY	3,000,000	-	3,000,000
03 TOTAL STATE	6,260,969	3,260,968	6,260,969
LOCAL			
04 INTEREST	761,015	-	761,015
05 NON-RESIDENT CAPITAL CHARGE	1,691,895	865,864	1,691,895
06 PROPERTY TAX - RDA PASS THRU	2,900,000	-	2,900,000
07 RENTS	392,403	6,760	392,403
08 TOTAL LOCAL	5,745,313	872,624	5,745,313
09 OTHER FINANCING SOURCES	-	-	-
10 TOTAL OTHER FINANCING SOURCES	-	-	-
11 TOTAL REVENUES	12,006,282	4,133,592	12,006,282
EXPENDITURES			
12 CLASSIFIED MANAGERS	641,464	106,911	641,464
13 BENEFITS	310,820	36,813	310,820
14 SUPPLIES	395,000	20,348	395,000
15 CONTRACT SERVICES	5,371,031	13,076	5,371,031
16 CAPITAL OUTLAY	19,069,789	195,931	19,069,789
17 TOTAL EXPENDITURES	25,788,104	373,079	25,788,104
18 OPERATING SURPLUS/(DEFICIT)	(13,781,822)	3,760,513	(13,781,822)
19 BEGINNING BALANCE	13,781,822	13,781,822	13,781,822
20 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
21 ENDING FUND BALANCE	-	17,542,335	-

MEASURE AA FUND 42.4
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE				
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	219,000	-	219,000
03	TOTAL REVENUE	219,000	-	219,000
EXPENDITURES				
04	SUPPLIES	-	-	-
05	CONTRACT SERVICES	5,000	-	5,000
06	CAPITAL OUTLAY	5,556,276	41,581	5,556,276
07	TOTAL EXPENDITURES	5,561,276	41,581	5,561,276
08	OPERATING SURPLUS/(DEFICIT)	(5,342,276)	(41,581)	(5,342,276)
09	BEGINNING BALANCE	5,342,276	5,342,276	5,342,276
10	ENDING FUND BALANCE	-	5,300,695	-

MEASURE V FUND 42.5
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE				
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	6,854,000	-	6,854,000
03	TOTAL REVENUE	6,854,000	-	6,854,000
EXPENDITURES				
04	SUPPLIES	400,000	8,596	400,000
05	CONTRACT SERVICES	1,350,000	195,612	1,350,000
06	CAPITAL OUTLAY	176,191,608	3,707,707	176,191,608
07	TOTAL EXPENDITURES	177,941,608	3,911,915	177,941,608
08	OPERATING SURPLUS/(DEFICIT)	(171,087,608)	(3,911,915)	(171,087,608)
09	BEGINNING BALANCE	171,087,608	171,087,608	171,087,608
	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
10	ENDING FUND BALANCE	-	167,175,693	-

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

ACCOUNTS		2025-26 ADOPTED BUDGET	September 30, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE				
01	FEDERAL PELL AND SEOG GRANTS	42,894,024	9,010,003	42,894,024
02	FEDERAL DIRECT LOANS	8,250,000	788,406	8,250,000
03	CALIFORNIA CHAFEE GRANT	280,000	-	280,000
04	CAL GRANTS	5,077,500	-	5,077,500
05	DISASTER RELIEF EMERGENCY STUDENT AID	41	41	41
06	EARLY ACTION EMERGENCY STUDENT AID	-	-	-
07	EMERGENCY FINANCIAL AID GRANTS (SUPPLEMENTAL)	-	-	-
08	MIDDLE CLASS SCHOLARSHIP	100,000	6,163	100,000
09	SANTA MONICA COLLEGE PROMISE	4,492,670	4,492,670	4,492,670
10	STUDENT SUCCESS COMPLETION	14,186,797	14,186,796	14,186,797
11	TRANSFER	190,000	1,803	190,000
12	TOTAL REVENUE	75,471,032	28,485,882	75,471,032
EXPENDITURES				
13	FINANCIAL AID	75,471,032	12,376,532	75,471,032
14	TOTAL EXPENDITURES	75,471,032	12,376,532	75,471,032
15	ENDING FUND BALANCE	-	16,109,350	-

SCHOLARSHIP TRUST FUND 75.0
2025-2026 REVENUE AND EXPENDITURE BUDGET

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

AUXILIARY FUND

2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	September 30, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
01 BEGINNING BALANCE	482,952	482,952	482,952
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>482,952</u>	<u>482,952</u>	<u>482,952</u>
REVENUE			
04 GROSS SALES	6,043,879	1,422,731	6,043,879
05 LESS: COST OF GOODS	<u>(5,171,770)</u>	<u>(1,246,033)</u>	<u>(5,171,770)</u>
06 NET	872,109	176,698	872,109
07 VENDOR INCOME	525,000	132,149	525,000
08 AUXILIARY PROGRAM INCOME	<u>203,000</u>	<u>20,404</u>	<u>203,000</u>
09 NET INCOME	1,600,109	329,251	1,600,109
10 INTEREST	309,510	87,868	309,510
11 TRANSFER IN	<u>256,096</u>	<u>-</u>	<u>256,096</u>
12 TOTAL REVENUE	<u>2,165,715</u>	<u>417,119</u>	<u>2,165,715</u>
13 TOTAL FUNDS AVAILABLE	<u>2,648,667</u>	<u>900,071</u>	<u>2,648,667</u>
EXPENDITURES			
14 STAFFING	894,361	163,221	894,361
15 FRINGE BENEFITS	450,954	52,169	450,954
16 OPERATING	<u>828,835</u>	<u>266,761</u>	<u>828,835</u>
17 TOTAL EXPENDITURES	<u>2,174,150</u>	<u>482,151</u>	<u>2,174,150</u>
18 ENDING FUND BALANCE	<u>474,517</u>	<u>417,920</u>	<u>474,517</u>

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

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
01 BEGINNING BALANCE	-	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495
INCREASES/(DECREASES) IN FUNDS:										
02 CONTRIBUTIONS	1,496,996	-	-	-	-	500,000	1,000,000	1,500,000	-	-
03 INVESTMENT EARNINGS/(LOSSES)	(259)	235,928	431,640	3,203	254,447	473,322	(32,072)	94,708	629,498	524,606
04 DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-
05 ADMINISTRATIVE EXPENSES	(16)	(1,692)	(2,563)	(2,505)	(3,531)	(3,818)	(3,571)	(2,277)	(3,049)	(3,414)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)
07 ENDING FUND BALANCE	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495	7,079,191

ACCOUNTS	2018-2019	2019-2020	2020-21	2021-22	2022-23	2023-24	2024-25	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	638,326	7,588,647
11 DISBURSEMENTS	-	-	-	-	-	-	-	-	-
12 ADMINISTRATIVE EXPENSES	(3,484)	(3,735)	(4,375)	(4,815)	(4,283)	(4,636)	(3,466)	(792)	(56,022)
13 INVESTMENT EXPENSES	(2,548)	(2,731)	(3,201)	(3,520)	(3,132)	(3,390)	(4,413)	(1,260)	(30,585)
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	11,999,036	11,999,036

Balance as of 10/27/2025 is \$12,260,391

Fiscal Year: 2025		Quarter Ended: 1		As of June 30 for the fiscal year specified			
Line	Description	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026		
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:							
A.	Revenues:						
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	200,859,947	219,215,692	225,920,200	223,490,171		
A.2	Other Financing Sources (Object 8900)	4,002,973	446,091	4,493,894	1,136,095		
A.3	Total Unrestricted Revenue (A.1 + A.2)	204,862,920	219,661,783	230,414,094	224,626,266		
B.	Expenditures:						
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	214,675,988	226,317,882	233,785,985	234,768,086		
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	79,027	212,453	252,275	286,765		
B.3	Total Unrestricted Expenditures (B.1 + B.2)	214,755,015	226,530,335	234,038,260	235,054,851		
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	(9,892,095)	(6,868,552)	(3,624,166)	(10,428,585)		
D.	Fund Balance, Beginning	43,914,608	34,022,513	27,153,961	23,529,795		
D.1	Prior Year Adjustments + (-)	0	0	0	0		
D.2	Adjusted Fund Balance, Beginning (D + D.1)	43,914,608	34,022,513	27,153,961	23,529,795		
E.	Fund Balance, Ending (C. + D.2)	34,022,513	27,153,961	23,529,795	13,101,210		
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	15.8%	12.0%	10.1%	5.6%		

		As of the specified quarter ended for each fiscal year			
Line	Description	2022-2023	2023-2024	2024-2025	2025-2026
II. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	89,474,957	94,334,576	63,583,691	54,187,043
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	89,474,957	94,334,576	63,583,691	54,187,043

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)	223,832,767	223,490,171	50,803,859	22.7%
I.2	Other Financing Sources (Object 8900)	1,136,095	1,136,095	4,865	0.4%
I.3	Total Unrestricted Revenue (I.1 + I.2)	224,968,862	224,626,266	50,808,724	22.6%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	234,768,086	234,768,086	38,500,452	16.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	286,765	286,765	1,803	0.6%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	235,054,851	235,054,851	38,502,255	16.4%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	(10,085,989)	(10,428,585)	12,306,469	
L.	Fund Balance, Beginning	23,529,795	23,529,795	23,529,795	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	23,529,795	23,529,795	23,529,795	
M.	Fund Balance, Ending (K. + L.2)	13,443,806	13,101,210	35,836,264	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	5.7%	5.6%		

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 continues to experience a steady decline in non-resident enrollment, which currently accounts for approximately 12.4% of total revenues. At the same time, resident student enrollment has not rebounded as anticipated, delaying the District’s emergence from Hold Harmless funding status. In response, the District has intensified outreach efforts to improve enrollment, implemented various cost reduction measures, and is in the process of identifying additional strategies for implementation in the current and 2026–2027 fiscal years.

With the Hold Harmless provision changing in 2025–2026—effectively freezing State unrestricted funding—combined with slower-than-expected enrollment recovery following the pandemic, the District’s structural deficit is projected to increase significantly in 2025–2026. Immediate action will be required to ensure a balanced and sustainable budget moving forward.