

**SANTA MONICA COMMUNITY COLLEGE DISTRICT
2019-2020 PROPOSED ADOPTED BUDGET NARRATIVE**

The Santa Monica Community College District Proposed Adopted Budget for fiscal year 2019-2020 is comprised of the following nine funds:

Unrestricted General Fund	\$216,758,609
Restricted General Fund	<u>\$ 66,853,889</u>
<i>Total General Fund</i>	\$283,612,498
Special Reserve Fund (Capital)	\$ 30,954,442
Bond Fund: Measure S	\$ 12,563,732
Bond Fund: Measure AA	\$ 5,931,159
Bond Fund: Measure V	\$163,613,975
Bond Interest & Redemption Fund	\$ 93,115,578
Student Financial Aid Fund	\$ 42,424,996
Scholarship Trust Fund	\$ 45,000
Auxiliary Operations	<u>\$ 4,121,296</u>
<i>Total Other Restricted</i>	\$352,770,178

TOTAL PROPOSED ADOPTED BUDGET **\$636,382,676**

GENERAL FUND

General Fund Unrestricted (01.0)

These are the only funds available for the general operations of the District. All other funds are restricted in use.

Summary

2018-2019

The District closed the 2018-19 fiscal year with an Unrestricted General Fund operating surplus, including one-time items, of \$3,027,765 (*Excluding one-time items, the structural deficit was <\$5,066,390>*).

The District received additional ongoing funding in the form of a Cost of Living Allowance (COLA) of 2.71% or \$3,520,794 and \$827,456 directed towards the hiring of full-time faculty. The District also received one-time revenues including a one-time reimbursement of \$1,537,287 for office hours paid to adjunct faculty. As projected there were one-time revenues (*prior year apportionment adjustment and mandated cost*) recognized in 2017-2018 totaling to \$6,679,584 that did not repeat in 2018-2019. The non-repetition of these revenues coupled with a decline in enrollment of non-resident students resulted in a year over year decrease in total revenues, including one-time items, of <\$1,368,540> or <0.73>%. Additionally, total expenditures, including one-time items, increased over the prior year by \$1,880,263 or 1.04% primarily as a result of increase in advertising/recruiting of \$469,704, bad debts expense of \$479,698, and one time items including a settlement related to the Airport Arts Campus lease renewal of \$250,000, elections of \$214,870, consultants of \$199,449 and postage \$118,095.

The combination of these and other items resulted in an unaudited Unrestricted General Fund ending balance, including designated reserves, of \$30,676,107 or 16.83% of expenditures and transfers.

2019-20

The proposed, adopted budget is based on the 2019-2020 state budget, updated with the latest information provided by the Chancellor's Office. Changes to projections are expected as the year progresses and updated information is received.

Significant Changes to the Student-Centered Funding Formula

In 2018-2019, the State adopted the Student-Centered Funding Formula (SCFF), which is the new methodology the State will use to allocate funding to community college districts. The new formula calculates funding based on three main factors: Base Allocation (*enrollment*), Supplemental Allocation (*number of low-income students served measured by financial aid distribution*) and Student Success (*number of student success outcomes achieved*). The 2019-2020 State Adopted Budget made five significant revisions to the SCFF in the areas of funding allocation implementation, student success allocation counts, student success allocation calculation, definition of a transfer related to the SCFF and the hold-harmless period. A summary of the revisions are as follows:

Funding Allocation Implementation: The original SCFF stipulated that the formula would be implemented over a three-year period by allocating funds between the three funding factors as follows: 70% Base Allocation, 20% Supplemental Allocation and 10% Student Success Allocation in the first year of the formula (2018-2019), 65% Base Allocation, 20% Supplemental Allocation and 15% Student Success Allocation in the second year of the formula (2019-2020), and 60% Base Allocation, 20% Supplemental Allocation and 20% Student Success Allocation in the third year of the formula (2020-2021). This funding allocation implementation plan has been revised as follows: Starting in 2019-2020 the SCFF funds allocated between the three funding factors will be 70% to the Base Allocation, 20% to the Supplemental Allocation and 10% to the Student Success Allocation. In 2020-2021, the rates associated with this allocation distribution will be increased by COLA.

Student Success Allocation Counts: The original SCFF awarded districts funding based on how many awards a student earned without a limitation. For example, if a student earned an Associates Degree and a Credit Certificate in the same year the district would be funded for both achievements. The 2019-2020 State Budget has revised the SCFF so that a district will only receive funding for a maximum of one award regardless of how many awards the student earns. Additionally, the revised language requires that the student must have been enrolled in the district in the year the award was granted. The order of the awards that will be funded, is defined as Associates Degree for Transfer, Associates Degree, Baccalaureate Degree and Credit Certificate. For example, under the revised language if a student earned an Associates Degree and Credit Certificate in the same year, the district would only be funded for the Associates Degree.

Student Success Allocation Calculation: The original SCFF allocated the Student Success Allocation based on achievement counts from the prior year. The revised SCFF will now base funding on a three-year average of student achievement.

Definition of a Transfer: For the purposes of the SCFF a Transfer is now defined as “a student who transferred to a four-year university and completed 12 or more units in the district in the year prior to transfer”.

Hold Harmless Period: The hold-harmless period has been extended through 2021-2022.

The SCFF contains a hold harmless provision which states that, through 2021-2022, districts will be funded at either the amount calculated under SCFF or at an amount calculated at the 2017-2018 funding level, plus COLA, whichever is greater. For 2019-2020 the District projects that it will be funded under the hold-harmless provision. By 2022-23, when the hold-harmless period ends, the District is projected to receive ~\$9.2 million less funding than it would under the Hold Harmless calculation.

New Initiatives/Projects

The proposed Adopted Budget includes five new initiatives/projects for the 2019-2020 fiscal year. These initiatives/projects include:

- **Safe Parking Pilot Program:** \$50,000 in one-time funding to develop and implement a Safe Parking pilot program. (*Board of Trustees Goals and Priorities Section 1 Sub-section 12 - Assess and focus on solutions to barriers related to students' personal circumstances that may negatively impact student success*)
- **Gender Equity and Social Justice Center:** \$75,000 in one-time funding to provide start-up funds for furniture, equipment, materials, supplies, training and temporary staffing to assist in implementing the Gender Equity and Social Justice Center. (*Board of Trustees Goals and Priorities Section 1 Sub-section 12 Assess and focus on solutions to barriers related to students' personal circumstances that may negatively impact student success*)
- **Veterans Resource Center:** \$25,000 in one-time funding to provide new equipment, furniture, materials, and supplies for the Veterans Resource Center to improve the student experience. (*Board of Trustees Goals and Priorities Section 1 Sub-section 12 Assess and focus on solutions to barriers related to students' personal circumstances that may negatively impact student success*)
- **Student Ambassador Recruiter Corps:** \$156,500 in ongoing funding to create a new Student Ambassador Recruiter Corps to improve SMC Outreach and Recruitment efforts with local high schools. (*Strategic Initiatives and Objectives Section 2 Sub-section 4 Expand targeted marketing and communication to prospective students*)
- **Gender Equity and Social Justice Center Renovation:** \$250,000 in one-time funding, from the Capital Outlay Fund, to fund one-half of the budgeted cost of the renovation of the Associated Students computer lab to implement the new Gender Equity and Social Justice Center. (*Board of Trustees Goals and Priorities Section 1 Sub-section 12 Assess and focus on solutions to barriers related to students' personal circumstances that may negatively impact student success*)

Major Assumptions

The major revenue assumptions include the calculation of apportionment under the hold harmless clause of the new funding formula which guarantees the District will receive the amount of apportionment collected in 2018-2019, increased by an Inflationary Adjustment (COLA) of \$4,350,124 or 3.26%. The proposed adopted budget also assumes an increase in "State on behalf contribution to STRS" \$504,956, decrease in lottery revenue of <\$341,464>, the non-repetition of one-time revenue received in 2018-2019 for part-time office hours reimbursement program <\$1,537,287> and a decrease in non-resident tuition of <\$2,289,238> as a result of a projected enrollment decline of non-resident students. The net effect of all changes in revenues has resulted in a projected increase in total revenues of \$760,871 or 0.41% from the prior-year unaudited actuals.

The major expenditure assumptions include projected increases related to salary step and longevity (\$1,407,519), vacancy list (\$1,333,841), current employee and retiree health and welfare benefits (\$1,257,958), supplies, contracts and services (\$1,217,109), full-year net effect of hiring and termination (\$1,091,615), full-year effect of negotiated faculty salary increase and related benefits (\$884,142), employment and retirement benefits (\$832,081), "State on behalf pension contribution to STRS" (\$504,956) and insurance and utilities (\$490,661), net of decrease in hourly instruction and non-instruction <\$1,842,765>. The net effect of all changes in expenditures has resulted in a projected increase in total expenditures of approximately \$7,542,874 or 4.1% compared with prior year unaudited actuals. The breakdown of expenditures is as follows: 88.0% on salaries and benefits, 11.1% on contracts and services, 0.6% on supplies, 0.2% on transfers/financial aid and 0.1% on capital.

The net effect of the projected changes in revenue and expenditures will result in a projected structural deficit of <\$11,707,703> and projected operating deficit, including one-time items of <\$3,754,239>, resulting in a projected ending Unrestricted General Fund Balance of \$26,921,868 including designated reserves, or 14.18% of total expenditures and transfers.

Revenues

Federal Revenue

The federal revenue levels for 2019-2020 represent projected federal grant administrative allowances including Administrative Cost Allowance (ACA) for Financial Aid programs.

State Revenue – Principal Apportionment

State funding, in the form of Principal Apportionment, under the new Student-Centered Funding Formula, constitutes 74.0% (\$137,789,507) of the District's operating revenue. The District receives Principal Apportionment through a combination of direct State funds known as General Apportionment, coupled with enrollment fees, property taxes (including Redevelopment Agency Funds) and the Education Protection Account (EPA), which was created as a result of the passage of Prop 30, and extended by the passage of Prop 55. These funds are combined to equal the Principal Apportionment. If actual receipts of revenue from EPA, Redevelopment Agency (RDA), property taxes and/or

enrollment fees differ from estimates, the general apportionment funding will be adjusted, subject to availability of state funding, to keep the total revenue constant.

State Revenue – Other

The proposed, adopted budget includes an increase related to the “*State On-behalf Pension Contribution to STRS*” of \$504,956, decreased by the non-repetition of one-time part-time office hours reimbursement funding in 2018-2019 only of ~~-\$1,537,287~~.

Property Taxes

Based on preliminary projections, the District will receive \$36,176,250 in property tax in 2019-2020. This is a combination of property tax shift, homeowner’s exemption, secured taxes, unsecured taxes, supplemental taxes, RDA pass through and prior years’ taxes. If the receipt of property tax does not meet these projections, the State may impose a deficit factor or constrain State funding to offset the resulting loss in funding.

Lottery

The State Lottery revenues are paid each year according to the annual enrollment figures reported on the annual “320” Enrollment Report that is submitted to the California Community College Chancellor’s Office. The proposed adopted budget projects a reduction of lottery revenue of ~~-\$341,464~~ from the prior year due to lower enrollment. Additionally, in 2019-2020, the projected non-Prop 20 lottery rate decreased from prior year rate of \$163.73 per FTES to \$153.00 per FTES. If lottery sales or enrollment fall below projections, lottery revenue will be adjusted accordingly.

Local Revenues

The Local Revenue section of the budget contains Non-resident Tuition, the District’s largest revenue source outside of Principal Apportionment. The Non-resident Tuition line item includes both revenues generated from Non-resident Tuition and revenue from special Intensive ESL classes for international students. For 2019-2020, the District projects a decrease in non-resident FTES of ~~298.98~~ or ~~7.0%~~ from the prior year. The remaining local revenue categories include property taxes, enrollment fees, student fees, interest, rental of facilities, etc.

Full-time Equivalent Students Served (FTES)

The District is projecting an increase in resident enrollment in 2019-2020 of 195.38 credit FTES or 1.0% from the prior year. Under the Student-Centered Funding Formula, this will not result in an increase in funding as the District is funded under the hold-harmless provision of the formula. The District is also projecting a decrease in non-resident enrollment of ~~298.98~~ FTES or ~~7.0%~~ which will result in a projected decline in revenue of ~~~\$2.3~~ million in 2019-2020. Since 2015-2016, total resident and non-resident FTES served has declined by ~~~7.6%~~ or ~~1,999.53~~ FTES.

Expenditures

Salary and Benefits

Salary expenditure projections reflect applicable step, column and longevity increases for qualified employees.

Benefit expenditure projections reflect increases caused by increases in salary and by projected increases in benefits rates.

For the proposed adopted budget, changes in salary, benefit and vacancy line items result in an increase from the prior year actual by approximately \$5,623,250, or 3.48%. For 2019-2020, salaries and benefits represent 88.0% of total expenditures and transfers for the District's unrestricted general fund.

Supplies, Services, Capital and Transfers

Supplies, Services, Capital and Transfer expenditure projections reflect departmental requests based on operational needs. For the proposed adopted budget, changes in these line items account for an increase of approximately \$1,940,339 or 9.3% over prior year adopted budget allocations. The two main drivers for the year to year budget increase is an increase in student bad debt expense of ~\$1.3 million and an increase in advertising/recruitment of ~\$520,000. For 2019-2020, supplies, services, capital, and transfers represent 12.0% of total expenditures and transfers for the District's unrestricted general fund.

The largest line item of non-salary and benefit related expenditure is Contracts/Services. The Contracts/Services line item in the adopted budget includes: Bank Fees and Bad Debt 21%, Rents/Leases (*Performing Arts Center, Swimming Pool, Big Blue Bus*) 18%, Advertising 13%, Repairs and Maintenance of Equipment 8%, Other Contract Services 7%, Consultants 5%, District Copiers 4%, Software Licensing 4%, Legal Services (*including Personnel Commission*) 3%, LACOE Contracts (*i.e. BEST, PeopleSoft, HRS*) 3%, Off-Campus Printing 3%, Postage and Delivery Services 2%, Conferences and Training 2%, Professional Growth 1%, Memberships and Dues 1%, Audit 1%, Recruiting-Students 1% and Other Services (*i.e. Repair-Facility, Field Trips, Fingerprinting, etc.*) 3%.

Designated Reserves

The Designated Reserves serve to allocate a portion of the projected ending unrestricted fund balance towards future anticipated expenditures and/or purposes. Designated Reserves help to maintain fiscal stability by recognizing the future expenditure and its possible effect on future fund balances. For 2019-2020, there are two line items in the Designated Reserves including the Classified Employee Welfare Fund and a Reserve for Future STRS and PERS increases. The "Classified Employee Welfare Fund" was established as part of the District's health benefit plan changes for the sole purpose of providing reimbursement to CSEA unit members who changed health plans in 2011 from PERSCare to a non PERSCare plan offered by the District and who incurred expenses for health care that would have been covered by PERSCare and were not

covered by the new insurance plan. The “Reserve for Future STRS and PERS Increases” line item has been established to partially offset projected increases in District STRS and PERS contributions through 2023-2024.

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, 2020, will be carried over to the 2020-2021 budget, if permissible.

The ending fund balance contains prior year balances from the following programs: Lottery, Parking, Community Services, Contract Education, Health and Psychological Services and the SMC Performing Arts Center. These balances represent revenue recognized and earned in prior years in excess of expenditures and are unavailable for transfer to other programs or funds.

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.

Presentation Change

To improve transparency and assist the reader a new section has been added to the General Fund Restricted section of the proposed Adopted Budget which details the grants and restricted programs that are included in the “Other” and “Carryover” line items.

Special Reserve Fund (40.0) Capital

This fund is also known as the Capital Expenditures Fund. These funds are used for capital outlay related projects, including the installment payments for the AET Certificate of Participation and any expenditures for scheduled maintenance/physical plant, special repair projects, and architectural barrier removal. State funding for capital projects and donations are also accounted for in this fund.

All capital expenditures and revenue in the Special Reserve Fund, as well as 42.3, 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. Money in these funds may not be transferred into the general fund.

Bond Fund Measure S (42.3)

This fund reflects the revenue from the sale of bonds approved through Measure S and the interest earned in the fund. The expenditures in this fund relate to the District’s construction plan approved under Measure S.

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 District's 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 District's construction plan approved under Measure V.

Bond Interest and Redemption Fund (48.0)

This fund is administered by the Los Angeles County Auditor-Controller's Office and reflects the receipt of property tax revenue due to voted indebtedness for bond issues and the payment of interest on those bonds plus the redemption of the bonds that mature within the 2019-2020 fiscal year. This information is provided by the Los Angeles County Treasurer's Office 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, Santa Monica College Promise, Student Success Completion, Full-time Student Success Grants, Community College Completion Grant, Non-Resident Dreamer Emergency Aid and Cal Grants*). The transfer line items reflect a transfer from the Unrestricted General Fund to meet the match requirements of the individual grant programs.

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 grants in aid to students.

Auxiliary Operations

This budget reflects the revenue and expenditures of the auxiliary operations of the District, the Bookstore, the food and vending concessions, and college expenditures in programs such as Athletics, Music, Theatre Arts, the *Corsair* student newspaper, and transportation.

Other Post-Employment Benefits Irrevocable Trust - Informational

To improve transparency and assist the reader, a new informational section has been added to the proposed Adopted Budget which details the annual activity, including gains and losses, of the irrevocable trust established by the District in 2008-2009 to assist in the long-term funding of retiree medical benefits.

CONCLUSION

This is the recommended budget for adoption. While it reflects the best information currently available, it is expected that changes will occur during the year. Some changes will be the result of revised state revenue allocations based on changes in the state budget, and others will be internal adjustments resulting from new or updated information.

**UNRESTRICTED GENERAL FUND 01.0
2019-2020 ADOPTED REVENUE BUDGET**

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-19 ACTUAL REVENUES	2019-2020 ADOPTED BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	109,556	102,225	136,173
02 TOTAL FEDERAL	109,556	102,225	136,173
STATE			
03 GENERAL APPORTIONMENT	68,071,886	61,474,327	64,019,115
04 EDUCATION PROTECTION ACCOUNT - PROP 30/55	16,961,703	19,523,072	19,901,099
05 COLA	3,521,260	3,520,794	4,350,124
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	139,778	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS - EPA	-	(152,804)	-
08 HOMEOWNERS EXEMPT	94,669	93,379	93,379
09 STATE LOTTERY REVENUE	3,656,915	4,083,524	3,742,060
10 MANDATED PROGRAM COSTS	525,739	548,459	622,981
11 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	5,664,673	5,406,188	5,911,144
12 OTHER STATE	2,305,462	4,406,006	2,860,941
13 TOTAL STATE	100,802,307	99,042,723	101,500,843
LOCAL			
14 PROP TAX SHIFT (ERAF)	11,553,440	13,211,517	13,211,517
15 SECURED TAX	14,229,023	16,087,391	16,737,824
16 SUPPLEMENTAL TAXES	365,052	391,781	391,781
17 UNSECURED TAX	595,659	600,542	600,542
18 PRIOR YRS TAXES	368,454	550,358	550,358
19 PROPERTY TAX - RDA PASS THRU	2,312,071	1,752,991	1,752,991
20 PROPERTY TAX - RDA RESIDUAL	2,356,640	2,837,858	2,837,858
21 RENTS	193,000	150,458	152,000
22 INTEREST	658,100	936,903	926,400
23 ENROLLMENT FEES	13,293,043	13,668,748	13,615,223
24 UPPER DIVISION FEES	65,688	66,655	73,294
25 STUDENT RECORDS	443,800	395,849	394,300
26 NON-RESIDENT TUITION/INTENSIVE ESL	32,254,023	33,029,528	30,740,290
27 OTHER STUDENT FEES & CHARGES	76,600	64,878	64,600
28 F1 APPLICATION FEES	237,800	203,827	203,800
29 OTHER LOCAL	772,400	990,862	894,100
30 I. D. CARD SERVICE CHARGE	985,000	966,099	962,300
31 LIBRARY CARDS	100	40	40
32 LIBRARY FINES	5,022	3,934	4,000
33 PARKING FINES	190,632	128,290	128,290
34 TOTAL LOCAL	80,955,547	86,038,509	84,241,508
35 TOTAL REVENUE	181,867,410	185,183,457	185,878,524
36 TRANSFER IN	195,776	116,408	203,978
37 SALE OF EQUIPMENT AND SUPPLIES	-	21,767	-
38 TOTAL OTHER FINANCING SOURCES	195,776	138,175	203,978
39 TOTAL REVENUE AND TRANSFERS	182,063,186	185,321,632	186,082,502

UNRESTRICTED GENERAL FUND 01.0
2019-2020 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-19 ACTUAL EXPENDITURES	2019-2020 ADOPTED BUDGET
01 INSTRUCTION	28,097,700	27,834,180	29,613,615
02 ACADEMIC MANAGERS	6,303,949	6,531,131	6,889,431
03 NON-INSTRUCTION	5,612,014	6,191,422	6,377,580
04 HOURLY INSTRUCTION	32,665,825	33,106,723	31,934,158
05 HOURLY NON-INSTRUCTION	5,034,599	5,018,781	5,106,871
06 VACANT POSITIONS	-	-	139,360
07 VACANCY SAVINGS	-	-	(91,978)
08 TOTAL ACADEMIC	77,714,087	78,682,237	79,969,037
09 CLASSIFIED REGULAR	21,969,358	22,021,537	22,375,623
10 CLASSIFIED MANAGERS	5,038,315	5,363,224	5,119,053
11 CLASS REG INSTRUCTION	3,491,852	3,540,497	3,659,966
12 CLASSIFIED HOURLY	1,860,062	2,161,437	2,117,676
13 CLASS HRLY INSTRUCTION	578,645	410,154	530,751
14 VACANT POSITIONS	1,840,275	-	2,878,382
15 VACANCY SAVINGS	(1,214,582)	-	(1,899,732)
16 TOTAL CLASSIFIED	33,563,925	33,496,849	34,781,719
17 STRS	9,356,744	9,488,778	9,947,295
18 STATE ON-BEHALF PENSION CONTRIB TO STRS	5,664,673	5,406,188	5,911,144
19 PERS	6,441,411	6,550,219	7,189,068
20 OASDI/MEDICARE	3,679,243	3,808,169	3,773,034
21 H/W	15,636,727	15,434,151	16,509,281
22 RETIREES' H/W	5,386,514	4,570,707	4,753,535
23 SUI	165,018	155,571	166,319
24 WORKERS' COMPENSATION	1,921,487	2,049,155	1,967,806
25 ALTERNATIVE RETIREMENT	500,000	512,693	502,260
26 SUPPLEMENTAL RETIREMENT PLAN	1,299,111	1,299,111	1,298,771
27 BENEFITS RELATED TO VACANT POSITIONS	515,277	-	905,321
28 BENEFITS RELATED TO VACANCY SAVINGS	(340,083)	-	(597,512)
29 TOTAL BENEFITS	50,226,122	49,274,742	52,326,322
30 SUPPLIES	993,536	923,954	1,042,786
31 TCO-SUPPLIES	65,240	-	65,538
32 TOTAL SUPPLIES	1,058,776	923,954	1,108,324
33 CONTRACTS/SERVICES	13,954,433	14,917,458	16,000,197
34 INSURANCE	1,258,077	1,105,135	1,143,085
35 UTILITIES	4,158,475	3,568,348	4,021,059
36 TOTAL SERVICES	19,370,985	19,590,941	21,164,341
37 EQUIPMENT	-	-	100,000
38 TOTAL CAPITAL	-	-	100,000
39 TOTAL EXPENDITURES	181,933,895	181,968,723	189,449,743
40 OTHER OUTGO - TRANSFERS	387,063	324,601	384,498
41 OTHER OUTGO - STUDENT AID	2,500	543	2,500
42 TOTAL TRANSFERS/FINANCIAL AID	389,563	325,144	386,998
43 TOTAL EXPENDITURES & TRANSFERS	182,323,458	182,293,867	189,836,741

**UNRESTRICTED GENERAL FUND 01.0
2019-2020 ADOPTED FUND BALANCE BUDGET**

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL FUND BALANCE	2019-2020 ADOPTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	173,967,375	175,554,620	177,670,960
02 TOTAL EXPENDITURES AND TRANSFERS	180,630,832	180,621,010	188,044,822
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	2,355,552	-	3,923,063
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,554,665)	-	(2,589,222)
05 OPERATING SURPLUS/(DEFICIT)	(7,464,344)	(5,066,390)	(11,707,703)
ONE-TIME ITEMS			
06 FTES BORROWING/DECLINE	8,095,811	8,145,983	8,411,542
07 PART-TIME OFFICE HOURS	-	1,537,287	-
08 MEDICARE PART D SUBSIDY	-	96,768	-
09 PRIOR YEAR APPORTIONMENT ADJ	-	(13,026)	-
10 GENDER EQUITY AND SOCIAL JUSTICE	-	-	(75,000)
11 SAFE PARKING PILOT PROGRAM	-	-	(50,000)
12 EQUIPMENT FOR VETERANS RESOURCE CENTER	-	-	(25,000)
13 TCO-EQPT REPLACEMENT	(65,240)	-	(65,538)
14 ONE-TIME BUDGET AUGMENTATION	(826,499)	(1,672,857)	(242,540)
15 OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(260,272)	3,027,765	(3,754,239)
16 BEGINNING BALANCE	27,648,342	27,648,342	30,676,107
17 ENDING FUND BALANCE	27,388,070	30,676,107	26,921,868
18 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS**	15.02%	16.83%	14.18%

DESIGNATION OF FUND BALANCE

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL FUND BALANCE	2019-2020 ADOPTED BUDGET
19 UNDESIGNATED FUND BALANCE	24,989,923	28,280,906	25,011,582
20 UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	13.71%	15.51%	13.18%
DESIGNATED RESERVE FOR:			
21 CLASSIFIED EMPLOYEE WELFARE FUND	459,679	456,733	456,733
22 RESERVE FOR FUTURE STRS AND PERS INCREASES	1,938,468	1,938,468	1,453,553
23 TOTAL	2,398,147	2,395,201	1,910,286
24 DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	1.32%	1.31%	1.01%
25 TOTAL ENDING FUND BALANCE	27,388,070	30,676,107	26,921,868
26 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS**	15.02%	16.83%	14.18%

** Chancellor's Office recommended ratio is 5%.

**UNRESTRICTED GENERAL FUND 01.0
2019-2020 ADOPTED REVENUE BUDGET**

	ACCOUNTS	2015-2016 ACTUAL REVENUES	2016-2017 ACTUAL REVENUES	2017-2018 ACTUAL REVENUES	2018-2019 ACTUAL REVENUES	2019-2020 ADOPTED BUDGET
	FEDERAL					
01	FIN AID ADM ALLOWANCES	103,192	104,493	104,282	102,225	136,173
02	TOTAL FEDERAL	103,192	104,493	104,282	102,225	136,173
	STATE					
03	GENERAL APPORTIONMENT	56,362,913	56,001,655	65,057,999	61,474,327	64,019,115
04	EDUCATION PROTECTION ACCOUNT - PROP 30/55	16,715,978	15,951,192	17,177,447	19,523,072	19,901,099
05	GROWTH/ACCESS-RESTORATION OF WORKLOAD REI	222,022	3,174	-	-	-
06	COLA	1,107,543	-	1,597,101	3,520,794	4,350,124
07	PRIOR YR APPORTIONMENT ADJ.	603,509	1,737,350	5,401,981	139,778	-
08	PRIOR YEAR APPORTIONMENT ADJ-RDA SHIFT	-	591,580	-	-	-
09	PRIOR YR APPORTIONMENT ADJ. - EPA	23,389	112,504	678,010	(152,804)	-
10	HOMEOWNERS EXEMPT	96,478	95,788	94,669	93,379	93,379
11	STATE LOTTERY REVENUE	3,958,589	3,902,630	3,838,100	4,083,524	3,742,060
12	MANDATED PROGRAM COSTS	12,635,662	2,611,038	1,210,138	548,459	622,981
13	STATE ON-BEHALF PENSION CONTR TO STRS	3,622,320	3,591,831	4,932,194	5,406,188	5,911,144
14	OTHER STATE	1,638,801	806,230	2,428,701	4,406,006	2,860,941
15	TOTAL STATE	96,987,204	85,404,972	102,416,340	99,042,723	101,500,843
	LOCAL					
16	PROP TAX SHIFT (ERAF)	10,341,290	13,824,023	11,553,441	13,211,517	13,211,517
17	SECURED TAX	13,632,190	14,527,492	14,821,405	16,087,391	16,737,824
18	SUPPLEMENTAL TAXES	388,567	361,103	365,052	391,781	391,781
19	UNSECURED TAX	567,993	573,351	595,659	600,542	600,542
20	PRIOR YRS TAXES	313,955	100,329	368,454	550,358	550,358
21	PROPERTY TAX - RDA PASS THRU	1,196,922	1,415,450	2,312,070	1,752,991	1,752,991
22	PROPERTY TAX - RDA RESIDUAL	1,611,787	2,307,502	2,356,640	2,837,858	2,837,858
23	RENTS	299,735	165,467	200,561	150,458	152,000
24	INTEREST	235,862	411,642	584,956	936,903	926,400
25	ENROLLMENT FEES	13,998,414	14,409,483	13,914,124	13,668,748	13,615,223
26	UPPER DIVISION FEES	-	32,760	65,688	66,655	73,294
27	STUDENT RECORDS	420,947	413,747	464,539	395,849	394,300
28	NON-RESIDENT TUITION/INTENSIVE ESL	33,038,107	33,434,401	33,973,786	33,029,528	30,740,290
29	FEE BASED INSTRUCTION	391,512	309,069	162,563	-	-
30	OTHER STUDENT FEES & CHARGES	112,830	90,422	80,151	64,878	64,600
31	F1 APPLICATION FEES	298,765	257,087	237,827	203,827	203,800
32	OTHER LOCAL	586,270	563,733	772,368	990,862	894,100
33	I. D. CARD SERVICE CHARGE	1,145,222	1,099,099	1,031,015	966,099	962,300
34	LIBRARY CARDS	140	-	100	40	40
35	LIBRARY FINES	7,834	7,075	5,022	3,934	4,000
36	PARKING FINES	225,465	203,662	190,632	128,290	128,290
37	TOTAL LOCAL	78,813,807	84,506,897	84,056,053	86,038,509	84,241,508
38	TOTAL REVENUE	175,904,203	170,016,362	186,576,675	185,183,457	185,878,524
39	TRANSFER IN	115,728	77,438	107,244	116,408	203,978
40	SALE OF EQUIPMENT AND SUPPLIES	12,655	12,797	6,253	21,767	-
41	TOTAL OTHER FINANCING SOURCES	128,383	90,235	113,497	138,175	203,978
42	TOTAL REVENUE AND TRANSFERS	176,032,586	170,106,597	186,690,172	185,321,632	186,082,502
43	BEGINNING BALANCE	11,533,449	17,730,338	18,024,335	23,813,118	28,280,906
44	BEGINNING DESIGNATED RESERVE	2,248,128	6,195,253	3,347,439	3,835,224	2,395,201
45	TOTAL FUNDS AVAILABLE	189,814,163	194,032,188	208,061,946	212,969,974	216,758,609

**UNRESTRICTED GENERAL FUND 01.0
2019-2020 ADOPTED EXPENDITURE BUDGET**

ACCOUNTS	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ADOPTED BUDGET
01 INSTRUCTION	26,140,222	27,354,343	27,870,271	27,834,180	29,613,615
02 ACADEMIC MANAGERS	6,635,815	7,023,106	6,859,202	6,531,131	6,889,431
03 NON-INSTRUCTION	6,243,144	6,525,280	6,029,871	6,191,422	6,377,580
04 HOURLY INSTRUCTION	32,510,868	33,047,270	33,007,388	33,106,723	31,934,158
05 HOURLY INSTRUCTION - FEE BASED INSTRUCTION	95,814	74,686	73,426	-	-
06 HOURLY NON-INSTRUCTION	4,364,614	4,578,377	4,847,904	5,018,781	5,106,871
07 VACANT POSITIONS	-	-	-	-	139,360
08 VACANCY SAVINGS	-	-	-	-	(91,978)
09 TOTAL ACADEMIC	75,990,477	78,603,062	78,688,062	78,682,237	79,969,037
10 CLASSIFIED REGULAR	20,913,003	22,627,625	22,857,447	22,021,537	22,375,623
11 CLASSIFIED MANAGERS	5,242,299	5,751,991	5,919,305	5,363,224	5,119,053
12 CLASS REG INSTRUCTION	3,198,990	3,442,296	3,489,896	3,540,497	3,659,966
13 CLASSIFIED HOURLY	2,554,103	2,415,522	2,088,417	2,161,437	2,117,676
14 CLASS HRLY INSTRUCTION	637,310	495,328	420,897	410,154	530,751
15 CLASSIFIED ONE-TIME PAYMENT	376,192	-	-	-	-
16 VACANT POSITIONS	-	-	-	-	2,878,382
17 VACANCY SAVINGS	-	-	-	-	(1,899,732)
18 TOTAL CLASSIFIED	32,921,897	34,732,762	34,775,962	33,496,849	34,781,719
19 STRS	6,158,188	7,352,147	9,867,659	9,488,778	9,947,295
20 STATE ON-BEHALF PENSION CONTRIB TO STRS	3,622,320	3,591,831	4,932,194	5,406,188	5,911,144
21 PERS	4,111,904	5,109,670	5,750,260	6,550,219	7,189,068
22 OASDI/MEDICARE	3,620,575	3,806,791	3,865,374	3,808,169	3,773,034
23 H/W	13,322,989	14,653,754	15,314,231	15,434,151	16,509,281
24 RETIREES' H/W	3,190,943	3,573,461	4,110,488	4,570,707	4,753,535
25 RETIREE - OPEB	1,500,000	-	-	-	-
26 SUI	151,433	158,478	164,111	155,571	166,319
27 WORKERS' COMPENSATION	1,892,139	2,043,358	2,232,666	2,049,155	1,967,806
28 ALTERNATIVE RETIREMENT	399,950	528,223	398,160	512,693	502,260
29 SUPPLEMENTAL RETIREMENT PLAN	-	-	1,298,431	1,299,111	1,298,771
30 BENEFITS REL TO FEE BASED INSTRUCTION	20,329	19,250	22,455	-	-
31 BENEFITS REL TO CLASSIFIED ONE-TIME PAYMENT	35,507	-	-	-	-
32 BENEFITS RELATED TO VACANT POSITIONS	-	-	-	-	905,321
33 BENEFITS RELATED TO VACANCY SAVINGS	-	-	-	-	(597,512)
34 TOTAL BENEFITS	38,026,277	40,836,963	47,956,029	49,274,742	52,326,322
35 SUPPLIES	956,090	855,634	788,408	923,954	1,042,786
36 TCO-SUPPLIES	216,372	106,573	77,312	-	65,538
37 TOTAL SUPPLIES	1,172,462	962,207	865,720	923,954	1,108,324
38 CONTRACTS/SERVICES	12,763,772	12,998,660	12,993,745	14,917,458	16,000,197
39 INSURANCE	986,093	930,695	1,036,115	1,105,135	1,143,085
40 UTILITIES	2,813,098	3,264,972	3,782,758	3,568,348	4,021,059
41 TOTAL SERVICES	16,562,963	17,194,327	17,812,618	19,590,941	21,164,341
42 EQUIPMENT	586,893	5,043	-	-	100,000
43 TECHNOLOGY REPLACEMENT	249,632	-	-	-	-
44 TCO - EQUIPMENT REPLACEMENT	63,980	-	-	-	-
45 TOTAL CAPITAL	900,505	5,043	-	-	100,000
46 TOTAL EXPENDITURES	165,574,581	172,334,364	180,098,391	181,968,723	189,449,743
47 OTHER OUTGO - TRANSFERS	313,309	324,731	314,114	324,601	384,498
48 OTHER OUTGO - STUDENT AID	682	1,319	1,099	543	2,500
49 TOTAL TRANSFERS/FINANCIAL AID	313,991	326,050	315,213	325,144	386,998
50 TOTAL EXPENDITURES & TRANSFERS	165,888,572	172,660,414	180,413,604	182,293,867	189,836,741
51 CONTINGENCY RESERVE	17,730,338	18,024,335	23,813,118	28,280,906	25,011,582
52 DESIGNATED RESERVE	6,195,253	3,347,439	3,835,224	2,395,201	1,910,286
53 TOTAL	189,814,163	194,032,188	208,061,946	212,969,974	216,758,609

**RESTRICTED GENERAL FUND 01.3
2019-2020 ADOPTED REVENUE BUDGET**

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL REVENUES	2019-2020 ADOPTED BUDGET
FEDERAL			
01 PERKINS IV TITLE I-C	743,566	743,566	808,020
02 FWS-FEDERAL WORK STUDY	595,987	557,079	561,721
03 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	58,539	57,992	60,025
04 FEDERAL CARRYOVERS	1,749,044	1,064,060	2,013,502
05 OTHER FEDERAL	2,065,207	935,554	2,032,494
06 TOTAL FEDERAL	5,212,343	3,358,251	5,475,762
STATE			
07 LOTTERY	1,283,553	1,728,543	1,320,727
08 SFAA-STUDENT FINANCIAL AID ADMIN	926,753	926,753	828,006
09 FINANCIAL AID TECHNOLOGY-ONGOING	70,106	-	69,167
10 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	1,769,896	2,128,671	2,197,413
11 CALWORKS	323,209	254,528	343,764
12 MENTAL HEALTH SUPPORT	-	12,456	-
13 HUNGER FREE CAMPUS	-	3,951	-
14 GUIDED PATHWAYS	-	131,167	554,999
15 STUDENT EQUITY AND ACHIEVEMENT	8,907,810	3,230,443	8,907,810
16 VETERANS RESOURCE CENTER	-	-	17,699
17 EQUAL EMPLOYMENT OPPORTUNITY	50,000	519	45,000
18 STRONG WORKFORCE PROGRAM	991,313	-	891,721
19 ADULT EDUCATION BLOCK GRANT	409,733	346,666	428,049
20 NURSING EDUCATION PROGRAM SUPPORT	251,070	221,818	251,070
21 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,334,327	1,298,374	1,308,990
22 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	89,759	51,028	83,416
23 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	474,990	265,962	247,966
24 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	653,848	763,831	907,560
25 STATE CARRYOVERS	15,247,557	12,112,978	18,335,438
26 OTHER STATE	7,416,119	1,194,731	1,040,513
27 TOTAL STATE	40,200,043	24,672,419	37,779,308
LOCAL			
28 PICO PROMISE	151,347	151,347	151,347
29 HEALTH FEES	1,228,915	1,213,294	1,208,562
30 PARKING FEES	1,625,541	1,309,763	1,305,777
31 DONATIONS-KCRW	3,133,695	1,628,779	2,909,949
32 RADIO GRANTS	1,286,109	1,205,928	1,294,677
33 COMMUNITY SERVICES	625,000	573,944	661,795
34 CONSOLIDATED CONTRACT ED-LOCAL	325,000	144,050	238,700
35 LOCAL CARRYOVERS	324,060	442,380	199,287
36 OTHER LOCAL	5,363,240	5,545,449	6,657,022
37 TOTAL LOCAL	14,062,907	12,214,934	14,627,116
38 TOTAL REVENUE	59,475,293	40,245,604	57,882,186

RESTRICTED GENERAL FUND 01.3
2019-2020 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL EXPENDITURES	2019-2020 ADOPTED BUDGET
01 INSTRUCTION	255,800	-	221,500
02 MANAGEMENT	2,869,553	1,769,861	2,697,824
03 NON-INSTRUCTION	3,776,322	2,262,817	2,158,107
04 HOURLY INSTRUCTION	27,500	30,097	38,620
05 HOURLY NON-INSTRUCTION	5,234,370	5,326,801	5,952,498
06 TOTAL ACADEMIC	12,163,545	9,389,576	11,068,549
07 CLASSIFIED REGULAR	5,727,424	4,135,522	5,665,078
08 CLASSIFIED MANAGERS	547,153	537,841	454,668
09 CLASS REG INSTRUCTION	78,506	48,430	71,424
10 CLASSIFIED HOURLY	2,030,993	1,913,908	2,256,441
11 CLASS HRLY INSTRUCTION	326,350	241,295	258,088
12 TOTAL CLASSIFIED	8,710,426	6,876,996	8,705,699
13 BENEFITS HOLDING ACCOUNT	6,732,039		7,046,927
14 STRS	-	1,089,315	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	763,831	-
16 PERS	-	966,798	-
17 OASDI/MEDICARE	-	564,083	-
18 H/W	-	1,956,479	-
19 SUI	-	7,486	-
20 WORKERS' COMP.	-	264,403	-
21 ALTERNATIVE RETIREMENT	-	92,694	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	15,698	-
23 TOTAL BENEFITS	6,732,039	5,720,787	7,046,927
24 TOTAL SUPPLIES	1,469,124	1,148,511	1,599,718
25 CONTRACTS/SERVICES	18,023,054	8,231,657	15,929,465
26 INSURANCE	4,295,360	4,470,316	5,538,551
27 UTILITIES	150,361	139,059	154,000
28 TOTAL SERVICES	22,468,775	12,841,032	21,622,016
29 BLDG & SITES	1,830,115	1,505,750	2,029,278
30 EQUIPMENT/LEASE PURCHASE	3,962,210	1,722,405	2,991,674
31 TOTAL CAPITAL	5,792,325	3,228,155	5,020,952
32 TOTAL EXPENDITURES	57,336,234	39,205,057	55,063,861
33 OTHER OUTGO - STUDENT AID	2,341,898	778,579	3,203,724
34 OTHER OUTGO - TRANSFERS	195,776	116,408	203,978
35 TOTAL OTHER OUTGO	2,537,674	894,987	3,407,702
36 TOTAL EXPENDITURES & OTHER OUTGO	59,873,908	40,100,044	58,471,563

**RESTRICTED GENERAL FUND 01.3
2019-2020 ADOPTED FUND BALANCE BUDGET**

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL FUND BALANCE	2019-2020 ADOPTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	59,475,293	40,245,604	57,882,186
02 TOTAL EXPENDITURES AND TRANSFERS	59,873,908	40,100,044	58,471,563
03 OPERATING SURPLUS/(DEFICIT)	(398,615)	145,560	(589,377)
04 BEGINNING BALANCE	8,826,143	8,826,143	8,971,703
05 CONTINGENCY RESERVE/ENDING FUND BALANCE	8,427,528	8,971,703	8,382,326
06 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	14.08%	22.37%	14.34%

**RESTRICTED GENERAL FUND 01.3
DETAIL OF OTHER REVENUES AND CARRYOVER**

ACCOUNTS	2018-2019 ACTUAL REVENUES	2019-2020 ADOPTED BUDGET
FEDERAL CARRYOVER		
01 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	186,817	306,551
02 TRIO UPWARD BOUND	77,697	162,864
03 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	524,723	1,209,219
04 SAMHSA SUICIDE PREVENTION	18,549	-
05 MINORITY COLLEGE CURRICULUM IMPROVEMENT	168,371	60,246
06 STEM SCHOLARS PROGRAM (NSF)	39,023	137,553
07 UISFL-UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE	48,880	45,939
08 PROMOTION OF HUMANITIES - TEACHING AND LEARNING	-	91,130
09 TOTAL FEDERAL CARRYOVER	1,064,060	2,013,502
FEDERAL CURRENT YEAR		
10 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	-	284,562
11 TRIO UPWARD BOUND	163,722	287,537
12 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	483,539	1,139,572
13 CAREER TECHNICAL EDUCATION	41,377	46,195
14 WORKFORCE INNOVATION AND OPPORTUNITY ACT	126,169	132,801
15 STEM SCHOLARS PROGRAM (NSF)	111,877	141,827
16 PROMOTION OF HUMANITIES - TEACHING AND LEARNING	8,870	-
17 TOTAL FEDERAL CURRENT YEAR	935,554	2,032,494
GRAND TOTAL - FEDERAL	1,999,614	4,045,996
STATE - CARRYOVER		
18 INSTRUCTIONAL EQUIPMENT BLOCK GRANT	-	41,009
19 UMOJA PROGRAM - AFRICAN AMERICAN COLLEGIATE	-	16,000
20 STUDENT SUCCESS - CREDIT	3,510,767	-
21 EQUAL EMPLOYMENT OPPORTUNITY	17,521	71,157
22 TRANSFER AND ARTICULATION	129	2,529
23 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	523,524	253,727
24 BASIC SKILLS INITIATIVE	591,657	-
25 EMPLOYMENT TRAINING PANEL	119,092	670,978
26 STUDENT SUCCESS - STUDENT EQUITY	1,444,924	-
27 CALIFORNIA ADULT EDUCATION PROGRAM	143,881	63,068
28 BASIC SKILLS AND STUDENT OUTCOME TRANSFORMATION	96,985	-
29 ADULT EDUCATION BLOCK GRANT - DATA AND ACCOUNTABILITY	18,740	-
30 CTE DATA UNLOCKED	25,007	-
31 TEXTBOOK AFFORDABILITY PROGRAM	-	12,550
32 LEADERSHIP DEVELOPMENT PROGRAM	1,903	6,651
33 STRONG WORKFORCE PROGRAM	681,850	2,065,012
34 STRONG WORKFORCE PROGRAM - REGIONAL	4,008,098	6,830,111
35 AWARD FOR INNOVATION IN HIGHER EDUCATION	281,609	733,049
36 SMALL BUSINESS SECTOR NAVIGATOR	10,322	4,678
37 SB1070 CAREER TECHNICAL EDUCATION PROGRAM	144	-
38 ZERO TEXTBOOK COST DEGREE - IMPLEMENTATION	114,327	-
39 HUNGER FREE CAMPUS SUPPORT	40,672	201,606
40 VETERANS RESOURCE CENTER - ONGOING	57,369	57,211
41 CAMPUS SAFETY AND SEXUAL ASSAULT	16,489	25,492
42 GUIDED PATHWAYS	407,968	535,750
43 CA COMMUNITY COLLEGES MENTAL HEALTH SERVICES	-	172,602
44 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	-	5,677,367
45 VETERANS RESOURCE CENTER - ONE TIME	-	200,000
<i>TO BE CONTINUED</i>		

**RESTRICTED GENERAL FUND 01.3
DETAIL OF OTHER REVENUES AND CARRYOVER**

ACCOUNTS	2018-2019 ACTUAL REVENUES	2019-2020 ADOPTED BUDGET
<i>CONTINUATION</i>		
46 MENTAL HEALTH SUPPORT	-	192,188
47 INNOVATION AND EFFECTIVENESS	-	148,152
48 CLASSIFIED PROFESSIONAL DEVELOPMENT	-	95,161
49 FINANCIAL AID TECHNOLOGY - ONGOING	-	70,106
50 FINANCIAL AID TECHNOLOGY - ONE TIME	-	189,284
51 TOTAL STATE CARRYOVER	12,112,978	18,335,438
STATE - CURRENT YEAR		
52 CHILD DEVELOPMENT TRAINING CONSORTIUM	8,675	-
53 EMPLOYMENT TRAINING PANEL	353,395	-
54 BASIC SKILLS AND STUDENT OUTCOME TRANSFORMATION	591,006	-
55 TEXTBOOK AFFORDABILITY PROGRAM	11,950	-
56 AWARD FOR INNOVATION IN HIGHER EDUCATION	96,029	540,513
57 CA COMMUNITY COLLEGES MENTAL HEALTH SERVICES	77,398	-
58 CALIFORNIA MENTAL HEALTH SERVICES AUTHORITY MINI GRANT	4,430	-
59 INNOVATION AND EFFECTIVENESS	51,848	-
60 IMPROVING ONLINE CTE PATHWAYS	-	500,000
61 TOTAL STATE CURRENT YEAR	1,194,731	1,040,513
62 GRAND TOTAL - STATE	13,307,709	19,375,951
LOCAL CARRYOVER		
63 KCRW - CORPORATION FOR PUBLIC BROADCASTING	386,016	156,891
64 LA HI-TECH (JP MORGAN CHASE & CO)	56,364	-
65 SOLAR PHOTOVOLTAIC PROGRAM	-	42,396
66 TOTAL - LOCAL CARRYOVER	442,380	199,287
LOCAL-CURRENT YEAR		
67 F1 INSURANCE	4,463,456	5,531,551
68 SMC PERFORMING ARTS CENTER	1,072,805	1,089,756
69 CALIFORNIA EARLY CHILDHOOD MENTOR	1,584	-
70 SOLAR PHOTOVOLTAIC PROGRAM	7,604	-
71 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRADUATE ENGINEERING EDUCATION	-	35,715
72 TOTAL LOCAL-CURRENT YEAR	5,545,449	6,657,022
73 GRAND TOTAL - LOCAL	5,987,829	6,856,309

**RESTRICTED GENERAL FUND 01.3
2019-2020 ADOPTED REVENUE BUDGET**

ACCOUNTS	2015-2016 ACTUAL REVENUES	2016-2017 ACTUAL REVENUES	2017-2018 ACTUAL REVENUES	2018-2019 ACTUAL REVENUES	2019-2020 ADOPTED BUDGET
FEDERAL					
01 VTEA-VOCATIONAL AND TECHNICAL EDUCATION ACT	636,505	677,180	709,844	743,566	808,020
02 FWS-FEDERAL WORK STUDY	472,189	458,220	477,018	557,079	561,721
03 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	68,627	59,652	59,646	57,992	60,025
04 FEDERAL CARRYOVERS	910,563	1,200,290	1,188,383	1,064,060	2,013,502
05 OTHER FEDERAL	1,757,860	1,676,356	1,033,356	935,554	2,032,494
06 TOTAL FEDERAL	3,845,744	4,071,698	3,468,247	3,358,251	5,475,762
STATE					
07 LOTTERY	1,373,579	1,296,591	1,482,332	1,728,543	1,320,727
08 BASIC SKILLS INITIATIVE	351,560	200,344	189,232	-	-
09 SFAA-STUDENT FINANCIAL AID ADMIN	924,049	889,508	902,291	926,753	828,006
10 FINANCIAL AID TECHNOLOGY-ONGOING	-	-	-	-	69,167
11 DSPTS-DISABLED STUDENTS PROGRAM & SERVICES	2,368,134	2,192,372	2,180,143	2,128,671	2,197,413
12 CALWORKS	263,141	317,502	322,102	254,528	343,764
13 MENTAL HEALTH SUPPORT	-	-	-	12,456	-
14 HUNGER FREE CAMPUS	-	-	-	3,951	-
15 GUIDED PATHWAYS	-	-	-	131,167	554,999
16 STUDENT EQUITY AND ACHIEVEMENT	-	-	-	3,230,443	8,907,810
17 VETERANS RESOURCE CENTER	-	-	-	-	17,699
18 STUDENT SUCCESS (CREDIT)	3,554,059	2,979,175	2,543,270	-	-
19 STUDENT SUCCESS (NON-CREDIT)	82,429	80,031	78,114	-	-
20 STUDENT SUCCESS (STUDENT EQUITY)	1,061,091	935,385	549,846	-	-
21 EQUAL EMPLOYMENT OPPORTUNITY	-	-	10,805	519	45,000
22 STRONG WORKFORCE PROGRAM	-	37,751	35,785	-	891,721
23 ADULT EDUCATION BLOCK GRANT	-	82,261	264,590	346,666	428,049
24 NURSING EDUCATION PROGRAM SUPPORT	-	-	-	221,818	251,070
25 NURSING EDUCATION-ENROLLMENT GROWTH ASSOC DEGF	92,618	140,869	94,713	-	-
26 NURSING EDUCATION-ASSESSMENT, REMEDIATION, & RETE	110,006	93,081	77,050	-	-
27 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,384,794	1,315,554	1,217,950	1,298,374	1,308,990
28 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	92,110	88,792	81,770	51,028	83,416
29 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	900,960	361,261	140,071	265,962	247,966
30 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	352,924	366,455	653,848	763,831	907,560
31 STATE CARRYOVERS	2,378,031	5,069,623	8,761,082	12,112,978	18,335,438
32 OTHER STATE	639,529	783,262	1,163,579	1,194,731	1,040,513
33 TOTAL STATE	15,929,014	17,229,817	20,748,573	24,672,419	37,779,308
LOCAL					
34 PICO PARTNERSHIP	141,782	144,618	147,800	151,347	151,347
35 HEALTH FEES	1,377,217	1,356,122	1,286,283	1,213,294	1,208,562
36 PARKING FEES	1,856,184	1,714,518	1,689,955	1,309,763	1,305,777
37 DONATIONS-KCRW	2,053,592	1,739,200	2,705,949	1,628,779	2,909,949
38 RADIO GRANTS	971,834	1,105,364	1,153,203	1,205,928	1,294,677
39 COMMUNITY SERVICES	785,233	704,879	645,096	573,944	661,795
40 CONSOLIDATED CONTRACT ED-LOCAL	68,118	277,697	259,537	144,050	238,700
41 LOCAL CARRYOVERS	430,743	337,148	410,500	442,380	199,287
42 OTHER LOCAL	6,297,594	5,608,186	5,967,721	5,545,449	6,657,022
43 TOTAL LOCAL	13,982,297	12,987,732	14,266,044	12,214,934	14,627,116
44 TOTAL REVENUE	33,757,055	34,289,247	38,482,864	40,245,604	57,882,186
45 BEGINNING BALANCE	6,903,337	8,045,967	8,237,731	8,826,143	8,971,703
46 TOTAL FUNDS AVAILABLE	40,660,392	42,335,214	46,720,595	49,071,747	66,853,889

RESTRICTED GENERAL FUND 01.3
2019-2020 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2015-2016 ACTUAL EXPENDITURES	2016-2017 ACTUAL EXPENDITURES	2017-2018 ACTUAL EXPENDITURES	2018-2019 ACTUAL EXPENDITURES	2019-2020 ADOPTED BUDGET
01 INSTRUCTION	12,986	-	-	-	221,500
02 MANAGEMENT	1,601,278	1,515,207	1,578,874	1,769,861	2,697,824
03 NON-INSTRUCTION	1,860,255	2,231,795	2,199,535	2,262,817	2,158,107
04 HOURLY INSTRUCTION	64,365	88,191	14,944	30,097	38,620
05 HOURLY NON-INSTRUCTION	4,163,478	4,521,228	5,084,086	5,326,801	5,952,498
06 TOTAL ACADEMIC	7,702,362	8,356,421	8,877,439	9,389,576	11,068,549
07 CLASSIFIED REGULAR	3,870,148	4,396,766	4,345,298	4,135,522	5,665,078
08 CLASSIFIED MANAGERS	425,980	464,701	507,179	537,841	454,668
09 CLASS REG INSTRUCTION	39,406	42,923	46,134	48,430	71,424
10 CLASSIFIED HOURLY	1,534,116	1,568,364	1,976,570	1,913,908	2,256,441
11 CLASS HRLY INSTRUCTION	195,503	177,122	198,509	241,295	258,088
12 TOTAL CLASSIFIED	6,065,153	6,649,876	7,073,690	6,876,996	8,705,699
13 BENEFITS HOLDING ACCOUNT	-	-	-	-	7,046,927
14 STRS	628,771	787,365	916,800	1,089,315	-
15 STATE ON-BEHALF PENSION CONTRI	352,924	366,455	653,848	763,831	-
16 PERS	538,843	755,774	841,353	966,798	-
17 OASDI/MEDICARE	494,905	559,794	575,995	564,083	-
18 H/W	1,304,783	1,547,613	1,660,831	1,956,479	-
19 SUI	6,260	6,991	7,526	7,486	-
20 WORKERS' COMP.	221,520	263,527	284,330	264,403	-
21 ALTERNATIVE RETIREMENT	45,725	77,479	93,264	92,694	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	-	15,690	15,698	-
23 TOTAL BENEFITS	3,593,731	4,364,998	5,049,637	5,720,787	7,046,927
24 TOTAL SUPPLIES	853,179	978,299	1,000,703	1,148,511	1,599,718
25 CONTRACTS/SERVICES	5,025,906	5,254,010	6,124,113	8,231,657	15,929,465
26 INSURANCE	4,631,832	4,489,048	4,292,860	4,470,316	5,538,551
27 UTILITIES	148,725	133,218	131,994	139,059	154,000
28 TOTAL SERVICES	9,806,463	9,876,276	10,548,967	12,841,032	21,622,016
29 BLDG & SITES	1,485,644	1,459,450	1,462,650	1,505,750	2,029,278
30 EQUIPMENT/LEASE PURCHASE	2,320,685	1,825,663	3,234,534	1,722,405	2,991,674
31 TOTAL CAPITAL	3,806,329	3,285,113	4,697,184	3,228,155	5,020,952
32 TOTAL EXPENDITURES	31,827,217	33,510,983	37,247,620	39,205,057	55,063,861
33 OTHER OUTGO - STUDENT AID	671,480	509,062	539,588	778,579	3,203,724
34 OTHER OUTGO - TRANSFERS	115,728	77,438	107,244	116,408	203,978
35 TOTAL OTHER OUTGO	787,208	586,500	646,832	894,987	3,407,702
36 TOTAL EXPENDITURES & OTHER	32,614,425	34,097,483	37,894,452	40,100,044	58,471,563
37 CONTINGENCY RESERVE	8,045,967	8,237,731	8,826,143	8,971,703	8,382,326
38 TOTAL	40,660,392	42,335,214	46,720,595	49,071,747	66,853,889

CAPITAL OUTLAY FUND 40.0
2019-2020 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL	2019-2020 ADOPTED BUDGET
REVENUE			
STATE			
01 STATE CARRYOVERS	2,994,164	1,329,938	3,196,018
02 STATE CAPITAL OUTLAY	-	2,584,000	5,000,000
03 TOTAL STATE	2,994,164	3,913,938	8,196,018
LOCAL			
04 PROPERTY TAX - RDA PASS THRU	-	1,937,516	1,937,516
05 DONATIONS	-	8,491,263	2,200,000
06 RENTS	226,828	217,945	217,945
07 INTEREST	316,000	414,683	411,000
08 NON-RESIDENT CAPITAL CHARGE	2,546,305	2,616,002	2,432,882
09 LOCAL INCOME	6,000	16,666	42,000
10 TOTAL LOCAL	3,095,133	13,694,075	7,241,343
11 OTHER FINANCING SOURCES	-	7,577	-
12 TOTAL OTHER FINANCING SOURCES	-	7,577	-
13 TOTAL REVENUES	6,089,297	17,615,590	15,437,361
EXPENDITURES			
14 SUPPLIES	1,500	-	1,500
15 CONTRACT SERVICES	2,207,000	2,041,110	2,015,876
16 CAPITAL OUTLAY	19,552,721	15,729,323	28,937,066
17 TOTAL EXPENDITURES	21,761,221	17,770,433	30,954,442
18 TOTAL EXPENDITURES AND TRANSFERS	21,761,221	17,770,433	30,954,442
19 OPERATING SURPLUS/(DEFICIT)	(15,671,924)	(154,843)	(15,517,081)
20 BEGINNING BALANCE	15,671,924	15,671,924	15,517,081
21 ENDING FUND BALANCE	-	15,517,081	-

MEASURE S FUND 42.3
2019-2020 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL	2019-2020 ADOPTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	313,000	460,046	239,000
03 TOTAL REVENUE	313,000	460,046	239,000
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	122,500	148,215	90,000
06 CAPITAL OUTLAY	23,878,793	11,675,392	12,473,732
07 TOTAL EXPENDITURES	24,001,293	11,823,607	12,563,732
08 OPERATING SURPLUS/(DEFICIT)	(23,688,293)	(11,363,561)	(12,324,732)
09 BEGINNING BALANCE	23,688,293	23,688,293	12,324,732
10 ENDING FUND BALANCE	-	12,324,732	-

**MEASURE AA FUND 42.4
2019-2020 ADOPTED REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL	2019-2020 ADOPTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	186,000	417,162	163,000
03 TOTAL REVENUE	186,000	417,162	163,000
EXPENDITURES			
04 SUPPLIES	15,000	937	-
05 CONTRACT SERVICES	117,750	204,386	60,000
06 CAPITAL OUTLAY	14,923,480	9,313,910	5,871,159
07 TOTAL EXPENDITURES	15,056,230	9,519,233	5,931,159
08 OPERATING SURPLUS/(DEFICIT)	(14,870,230)	(9,102,071)	(5,768,159)
09 BEGINNING BALANCE	14,870,230	14,870,230	5,768,159
10 ENDING FUND BALANCE	-	5,768,159	-

**MEASURE V FUND 42.5
2019-2020 ADOPTED REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL	2019-2020 ADOPTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	663,000	3,421,612	3,079,000
03 TOTAL REVENUE	663,000	3,421,612	3,079,000
EXPENDITURES			
04 SUPPLIES	500,000	71,445	25,000
05 CONTRACT SERVICES	1,305,000	258,981	405,000
06 CAPITAL OUTLAY	176,454,670	20,152,881	163,183,975
07 TOTAL EXPENDITURES	178,259,670	20,483,307	163,613,975
08 OPERATING SURPLUS/(DEFICIT)	(177,596,670)	(17,061,695)	(160,534,975)
09 BEGINNING BALANCE	177,596,670	177,596,670	160,534,975
10 ENDING FUND BALANCE	-	160,534,975	-

INTEREST AND REDEMPTION FUND 48.0
2019-2020 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL	2019-2020 ADOPTED BUDGET
01 BEGINNING BALANCE	54,089,952	54,089,952	48,014,001
02 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	54,089,952	54,089,952	48,014,001
REVENUE			
04 FEDERAL REVENUES	-	1,446,696	-
05 STATE REVENUES	-	54,293	-
06 VOTER INDEBTED TAXES	27,186,605	37,465,503	45,101,577
07 TOTAL REVENUE	27,186,605	38,966,492	45,101,577
08 TOTAL FUNDS AVAILABLE	81,276,557	93,056,444	93,115,578
EXPENDITURES			
09 DEBT REDEMPTION	19,911,384	19,911,384	22,344,834
10 INTEREST CHARGES	25,131,059	25,131,059	26,290,012
11 TOTAL EXPENDITURES	45,042,443	45,042,443	48,634,846
12 ENDING FUND BALANCE	36,234,114	48,014,001	44,480,732

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

STUDENT FINANCIAL AID FUND 74.0
2019-2020 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL	2019-2020 ADOPTED BUDGET
REVENUE			
01 FEDERAL GRANTS	30,096,188	28,596,169	31,073,495
02 FEDERAL LOANS	3,850,000	3,483,323	3,510,000
03 CAL GRANTS	3,958,000	3,160,552	3,562,000
04 SANTA MONICA COLLEGE PROMISE	1,040,845	1,040,845	1,686,693
05 STUDENT SUCCESS COMPLETION	1,831,724	2,210,676	2,238,310
06 FULL TIME STUDENT SUCCESS GRANT	89,788	20,000	-
07 COMMUNITY COLEGE COMPLETION GRANT	212,250	96,750	-
08 NONRESIDENT DREAMER EMERGENCY AID	1,300	1,300	-
09 TRANSFER	357,063	303,307	354,498
10 TOTAL REVENUE	41,437,158	38,912,922	42,424,996
EXPENDITURES			
11 FINANCIAL AID	41,437,158	38,912,922	42,424,996
12 TOTAL EXPENDITURES	41,437,158	38,912,922	42,424,996
13 ENDING FUND BALANCE	-	-	-

SCHOLARSHIP TRUST FUND 75.0
2019-2020 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL	2019-2020 ADOPTED BUDGET
01 BEGINNING BALANCE	15,843	15,843	15,000
REVENUE			
02 TRANSFER	30,000	21,294	30,000
03 INTEREST	230	363	-
04 TOTAL REVENUE	30,230	21,657	30,000
05 TOTAL FUNDS AVAILABLE	46,073	37,500	45,000
EXPENDITURES			
06 SCHOLARSHIP	30,000	22,500	30,000
07 TOTAL EXPENDITURES	30,000	22,500	30,000
08 ENDING FUND BALANCE	16,073	15,000	15,000

AUXILIARY FUND
2019-2020 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ADOPTED BUDGET	2018-2019 ACTUAL	2019-2020 ADOPTED BUDGET
01 BEGINNING BALANCE	1,792,702	1,792,702	1,397,246
02 ADJ. TO BEG. BALANCE	-	(554)	-
03 ADJUSTED BEGINNING BALANCE	<u>1,792,702</u>	<u>1,792,148</u>	<u>1,397,246</u>
REVENUE			
04 GROSS SALES	4,859,000	4,700,539	4,925,000
05 LESS: COST OF GOODS	<u>(3,405,500)</u>	<u>(3,369,680)</u>	<u>(3,392,500)</u>
06 NET	1,453,500	1,330,859	1,532,500
07 VENDOR INCOME	771,000	708,726	771,000
08 AUXILIARY PROGRAM INCOME	<u>399,856</u>	<u>331,890</u>	<u>340,550</u>
09 NET INCOME	2,624,356	2,371,475	2,644,050
10 INTEREST	<u>63,600</u>	<u>89,803</u>	<u>80,000</u>
11 TOTAL REVENUE	<u>2,687,956</u>	<u>2,461,278</u>	<u>2,724,050</u>
12 TOTAL FUNDS AVAILABLE	<u>4,480,658</u>	<u>4,253,426</u>	<u>4,121,296</u>
EXPENDITURES			
13 STAFFING	1,000,300	1,168,436	1,056,500
14 FRINGE BENEFITS	318,100	374,854	379,100
15 OPERATING	<u>1,446,581</u>	<u>1,312,890</u>	<u>1,451,300</u>
16 TOTAL EXPENDITURES	<u>2,764,981</u>	<u>2,856,180</u>	<u>2,886,900</u>
17 ENDING FUND BALANCE	<u>1,715,677</u>	<u>1,397,246</u>	<u>1,234,396</u>

**OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH JUNE 30, 2019**

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	TOTAL 11-YR PERIOD
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	7,079,191	-
INCREASES/(DECREASES) IN FUNDS:												
02 CONTRIBUTIONS	1,496,996	-	-	-	-	500,000	1,000,000	1,500,000	-	-	-	4,496,996
03 INVESTMENT EARNINGS/(LOSSES)	(259)	235,928	431,640	3,203	254,447	473,322	(32,072)	94,708	629,498	524,606	440,064	3,055,085
04 DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-
05 ADMINISTRATIVE EXPENSES	(16)	(1,692)	(2,563)	(2,505)	(3,531)	(3,818)	(3,571)	(2,277)	(3,049)	(3,414)	(3,484)	(29,920)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)	(2,548)	(8,938)
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	7,513,223	7,513,223