

**SANTA MONICA COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET NARRATIVE**

The Santa Monica Community College District Proposed Tentative Budget for fiscal year 2020-2021 is comprised of the following nine funds:

General Fund Unrestricted	\$204,175,619
General Fund Restricted	<u>\$ 65,745,517</u>
<i>Total General Fund</i>	\$269,921,136
Special Reserve Fund (Capital)	\$ 31,731,504
Bond Fund: Measure S	\$ 8,507,307
Bond Fund: Measure AA	\$ 3,287,543
Bond Fund: Measure V	\$140,254,932
Bond Interest & Redemption Fund	\$ 89,582,309
Student Financial Aid Fund	\$ 45,256,262
Scholarship Trust Fund	\$ 45,000
Auxiliary Operations	<u>\$ 3,117,409</u>
<i>Total Other Restricted</i>	\$321,782,266

TOTAL PROPOSED TENTATIVE BUDGET **\$591,703,402**

GENERAL FUND

The 2019-2020 fiscal year is projected to close with an Unrestricted General Fund ending balance, including Designated Reserves, of \$22,807,682.

For the 2020-2021 tentative budget, the District is projecting a decrease in revenue of <3.1%> or <\$5,741,829> and a decrease in expenditures of <2.6%> or <\$5,105,714>. The decrease in revenue is primarily due to a projected decrease in non-resident tuition resulting from an expected decline in non-resident enrollment and the one-time revenue for prior years' excess STRS contribution recognized in FY 2019-2020 and will not repeat in FY 2020-2021. The decrease in expenditures is primarily due to the cut implemented by the District on various contracts and services, the decrease in salaries and benefits as a result of the reduction in hourly instruction and non-instruction, furlough and suspension of step and longevity increase imposed for all academic management, classified management and confidential employees, the Supplemental Retirement Plan carried out for Faculty to retire by June 30, 2020, and offered to academic management, classified management and non-management employees to retire by September 30, 2020, net of increase in salaries and benefits as a result of the step and longevity increases for members of SMC Faculty Association (SMCFA), SMC Classified School Employees Association (CSEA) and SMC Police Association (SMCPOA), increases in retirement and statutory benefits and health and welfare, and increases in insurance and utilities. These changes are projected to result in a structural deficit of <\$17,343,217> and, with the inclusion of one-time items, an overall operating deficit of <\$8,504,540> resulting in an ending Unrestricted Fund Balance is \$14,303,142 or 7.53% of total expenditures and transfers.

It is important to note that the revenue projections contained in the tentative budget are based on District projections of the State Budget agreed upon by the Governor, the Assembly and the Senate on June 22, 2020. The proposal keeps the apportionment funding for FY 2020-2021 the same as FY 2019-2020 and extends the Hold Harmless Provision of the Student Centered Funding Formula through FY 2023-2024. The proposal also stipulates a deferral for community colleges of \$332 million in FY 2019-2020 and \$662.1 in FY 2020-2021, with a trigger deferral of \$792.1 if the State does not receive Federal Funding. The projection is preliminary and is expected that variances, possibly significant in nature, will occur between the tentative and adopted budgets.

General Fund Unrestricted Revenues (01.0)

These are the only funds available for the general operations of the College. All other funds are restricted except some parts of the Auxiliary fund.

The District has based the tentative budget on the June 22, 2020 budget agreed upon by Governor, Assembly and Senate. The Governor's FY 2020-2021 budget proposal provides the continued implementation of the Student Centered Funding Formula (SCFF). The tentative budget also reflects an increase in enrollment for resident FTES of 680.97 FTES or 3.38% and a decline of enrollment for non-resident FTES of <571.96> FTES or 15% from FY 2019-2020 levels which is projected to result in a decline of revenue related to non-resident tuition of ~<\$4.0M>.

The largest source of revenue for the District is Apportionment from the State. The revenue sources for Apportionment are a combination of property taxes, enrollment fees, funding from the Education Protection Account and general apportionment funds. In FY 2018-2019, the State adopted a new funding formula to determine the Apportionment allocation for each district named the Student Centered Funding Formula (SCFF). The SCFF calculates Apportionment based on three main factors: base allocation (*enrollment*), supplemental allocation (*number of students receiving financial aid*), and the student success allocation (*number of student success outcome achieved*). The new formula stipulates that for the fiscal years of 2018-19 through 2023-2024, the District will be funded at the greater of the amount calculated under the SCFF or at a "Hold Harmless" amount which is equal to the 2017-2018 funding level adjusted for COLA. The District forecasts that for FY 2020-2021, the District will be funded at the "Hold Harmless" amount which is projected to be ~\$9.5M greater than the funding calculated under the SCFF.

Local revenues are a combination of property taxes and revenue generated at the college level through the charging of fees and fines, through interest earned on cash and non-resident tuition revenue.

General Fund Unrestricted Expenditures (01.0)

The District's largest expenditures (90.7% of the total budget) are related to salary and benefits. The salary and benefit related expenditure projections reflect appropriate step, column and longevity increases for all qualified members of SMCFA, CSEA and SMCPOA. The tentative budget includes a freeze on step and column increase effective July 1, 2020 and furlough days beginning August 1, 2020 for academic management, classified management and classified confidential.

The discretionary section of the expenditure budget (Supplies and Services), reflects a decrease of <23.5%> or <\$4,922,852> from FY 2019-2020 projected expenditures. The decrease is primarily due to the transfer of lease expense for Performing Arts Center, Airport Campus and Pool to Capital Outlay Fund. In addition, the District implemented cut on Bad Debts Expense, Global Citizenship, Legal Fees, Postage, Public Policy Institute and various discretionary expenses and the reduction in fees for Big Blue Bus. Utilities and insurance increased by \$290,455 or 6.2% due to increase in rates.

The amount of \$11,275,137 for the Contracts/Services line item in the tentative budget includes: Advertising 19%; Bank Fees and Bad Debt 13%; Repairs of Equipment/Maintenance 12%; Other Contract Services 9%; Consultants 6%; Managed Print Services 5%; Software Licensing 5%; LACOE Contracts (i.e. PeopleSoft, HRS, BEST) 5%; Rent/Lease (including Big Blue Bus) 4.%; Legal Services (including those for the Personnel Commission) 4%; Off-Campus Printing 4%; Postage and Delivery Services 3%; Conferences and Training 2%; Professional Growth 2%; Memberships and Dues 1%; Audit 1%; Recruiting-Students 1% and Other Services – all under 1% of budget per

category (e.g. Repairs-Facility, Field trip, Mileage, Commencement, Fingerprinting, Board Meetings, etc.) 4%.

It is expected that adjustments to projections will occur between the tentative budget and the adopted budget as more information becomes available from the State.

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, 2021, will be carried over to the FY 2021-2022 budget, if permissible.

When received, new grants will be presented to the Board of Trustees for approval, and the District's budget will be augmented to reflect the increase.

Special Reserve Fund (40.0) Capital

This fund is also known as the Capital Projects Fund. The major source of revenue for this fund is the non-resident capital surcharge. These funds are used for capital outlay related projects, District equipment purchases, the installment payments related to the Certificate of Participation used to purchase the CMD site and any required expenditure matches to State capital outlay funding. State funding for capital projects are also accounted for in this fund.

All capital expenditures and revenue in the Special Reserve Fund, as well as Funds 42.3, 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. These funds are legally restricted and may not be transferred into the unrestricted 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 College 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 College construction plan approved under Measure AA.

Bond Fund Measure V (42.5)

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

Bond Interest and Redemption Fund (48.0)

This fund is administered by the County of Los Angeles Department of Auditor-Controller. It reflects the receipt of property tax revenues due to voted indebtedness for bond issues, the payment of interest on those bonds, plus the redemption of the bonds that mature within the

2020-2021 fiscal year. This information is provided by the County of Los Angeles Department of Auditor-Controller through the Los Angeles County Office of Education.

Student Financial Aid Fund (74.0)

This fund consists of all student financial aid programs (PELL, SEOG, Loans, Cal Grants, Santa Monica College Promise, Student Success Completion Grants and CARES-Higher Education Relief Fund). The transfer line items reflect a transfer from the Unrestricted General Fund to meet the match requirements of the individual grant programs. For FY 2020-2021 award year, the District has been granted a waiver of the institutional share requirement under the Federal Works Study (FWS) Program and the Federal Supplemental Educational Opportunity Grant (FSEOG) Program.

Scholarship Trust Fund (75.0)

This fund is to account for gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid to students.

Auxiliary Operations

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

CONCLUSION

This is the tentative budget recommended for acceptance. It is expected that changes will occur between now and the Adopted Budget. Some changes will be the result of revised state revenue, and others will be internal adjustments resulting from new or updated revenue information and expenditure reduction efforts.

UNRESTRICTED GENERAL FUND 01.0
2020-2021 TENTATIVE REVENUE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED REVENUES	2020-2021 TENTATIVE BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	136,173	125,923	137,885
02 TOTAL FEDERAL	136,173	125,923	137,885
STATE			
03 GENERAL APPORTIONMENT	64,019,115	73,159,452	77,452,888
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	19,901,099	10,233,502	10,233,502
05 COLA	4,350,124	4,350,124	-
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	304,256	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(253,601)	-
08 HOMEOWNERS EXEMPT	93,379	90,208	90,208
09 STATE LOTTERY REVENUE	3,742,060	3,740,872	3,684,174
10 MANDATED PROGRAM COSTS	622,981	622,981	615,570
11 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	5,911,144	5,911,144	6,662,021
12 OTHER STATE	2,860,941	3,564,549	2,709,648
13 TOTAL STATE	101,500,843	101,723,487	101,448,011
LOCAL			
14 PROP TAX SHIFT (ERAF)	13,211,517	14,172,181	14,172,181
15 SECURED TAX	16,737,824	16,805,463	16,805,463
16 SUPPLEMENTAL TAXES	391,781	355,787	355,787
17 UNSECURED TAX	600,542	592,339	592,339
18 PRIOR YRS TAXES	550,358	532,489	532,489
19 PROPERTY TAX - RDA PASS THRU	1,752,991	1,829,829	1,829,829
20 PROPERTY TAX - RDA RESIDUAL	2,837,858	3,202,220	3,202,220
21 RENTS	152,000	100,000	100,000
22 INTEREST	926,400	863,600	597,900
23 ENROLLMENT FEES	13,615,223	12,720,319	12,778,164
24 UPPER DIVISION FEES	73,294	71,904	71,904
25 STUDENT RECORDS	394,300	398,400	400,200
26 NON-RESIDENT TUITION/INTENSIVE ESL	30,740,290	29,448,180	25,445,388
27 OTHER STUDENT FEES & CHARGES	64,600	75,279	75,600
28 F1 APPLICATION FEES	203,800	178,620	151,800
29 OTHER LOCAL	894,100	2,717,601	1,554,500
30 I. D. CARD SERVICE CHARGE	962,300	835,100	838,900
31 LIBRARY CARDS	40	40	40
32 LIBRARY FINES	4,000	4,000	2,000
33 PARKING FINES	128,290	105,000	83,400
34 TOTAL LOCAL	84,241,508	85,008,351	79,590,104
35 TOTAL REVENUE	185,878,524	186,857,761	181,176,000
36 TRANSFER IN	203,978	232,727	191,937
37 SALE OF EQUIPMENT AND SUPPLIES	-	19,278	-
38 TOTAL OTHER FINANCING SOURCES	203,978	252,005	191,937
39 TOTAL REVENUE AND TRANSFERS	186,082,502	187,109,766	181,367,937

UNRESTRICTED GENERAL FUND 01.0
2020-2021 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED EXPENDITURES	2020-2021 TENTATIVE BUDGET
01 INSTRUCTION	29,613,615	30,776,446	28,418,942
02 ACADEMIC MANAGERS	6,889,431	7,020,554	6,208,595
03 NON-INSTRUCTION	6,377,580	6,549,958	6,337,224
04 HOURLY INSTRUCTION	31,934,158	33,140,926	33,770,856
05 HOURLY NON-INSTRUCTION	5,106,871	5,161,024	5,361,495
06 PROPOSED SUPPLEMENTAL RETIREMENT PLAN SAVINGS - ACADEMIC	-	-	(190,724)
07 VACANT POSITIONS	139,360	-	-
08 VACANCY SAVINGS	(91,978)	-	-
09 TOTAL ACADEMIC	79,969,037	82,648,908	79,906,388
10 CLASSIFIED REGULAR	22,375,623	24,390,017	25,145,376
11 CLASSIFIED MANAGERS	5,119,053	5,521,546	5,394,811
12 CLASS REG INSTRUCTION	3,659,966	3,655,445	3,689,133
13 CLASSIFIED HOURLY	2,117,676	2,386,837	1,371,573
14 CLASS HRLY INSTRUCTION	530,751	442,042	437,428
15 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	-	1,044,557	-
16 PROPOSED SUPPLEMENTAL RETIREMENT PLAN SAVINGS-CLASSIFIED	-	-	(603,633)
17 VACANT POSITIONS	2,878,382	-	-
18 VACANCY SAVINGS	(1,899,732)	-	-
19 TOTAL CLASSIFIED	34,781,719	37,440,444	35,434,688
20 STRS	9,947,295	10,404,060	9,585,273
21 STATE ON-BEHALF PENSION CONTRIB TO STRS	5,911,144	5,911,144	6,662,021
22 PERS	7,189,068	7,780,151	8,194,791
23 OASDI/MEDICARE	3,773,034	4,080,303	4,028,052
24 H/W	16,509,281	16,911,357	17,561,783
25 RETIREES' H/W	4,753,535	4,709,070	5,421,675
26 SUI	166,319	156,074	167,508
27 WORKERS' COMPENSATION	1,967,806	1,970,951	2,155,930
28 ALTERNATIVE RETIREMENT	502,260	527,667	641,291
29 EARLY RETIREMENT INCENTIVES	1,298,771	1,298,771	2,085,145
30 BENEFITS RELATED TO CLASSIFIED ONE-TIME OFF SCH PAYMENT/RETRO	-	178,796	-
31 PROPOSED SUPPLEMENTAL RETIREMENT PLAN SAVINGS - BENEFITS	-	-	(235,026)
32 PROPOSED SRP - EARLY RETIREMENT INCENTIVE	-	-	426,147
33 BENEFITS RELATED TO VACANT POSITIONS	905,321	-	-
34 BENEFITS RELATED TO VACANCY SAVINGS	(597,512)	-	-
35 TOTAL BENEFITS	52,326,322	53,928,344	56,694,590
36 SUPPLIES	1,042,786	817,047	969,147
37 SUPPLIES FOR COVID-19	-	174,795	-
38 TCO-SUPPLIES	65,538	2,100	65,538
39 TOTAL SUPPLIES	1,108,324	993,942	1,034,685
40 CONTRACTS/SERVICES	16,000,197	14,727,556	11,275,136
41 DEFERRAL/BORROWING COST	-	-	300,000
42 INSURANCE	1,143,085	1,219,931	1,355,710
43 UTILITIES	4,021,059	3,474,104	3,628,780
44 TOTAL SERVICES	21,164,341	19,421,591	16,559,626
45 EQUIPMENT	100,000	157,964	75,000
46 TOTAL CAPITAL	100,000	157,964	75,000
47 TOTAL EXPENDITURES	189,449,743	194,591,193	189,704,977
48 OTHER OUTGO - TRANSFERS	384,498	384,498	165,000
49 OTHER OUTGO - STUDENT AID	2,500	2,500	2,500
50 TOTAL TRANSFERS/FINANCIAL AID	386,998	386,998	167,500
51 TOTAL EXPENDITURES & TRANSFERS	189,836,741	194,978,191	189,872,477

UNRESTRICTED GENERAL FUND 01.0			
2020-2021 TENTATIVE FUND BALANCE BUDGET			
ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED FUND BALANCE	2020-2021 TENTATIVE BUDGET
01 TOTAL REVENUE AND TRANSFERS	177,670,960	175,615,381	171,908,953
02 TOTAL EXPENDITURES AND TRANSFERS	188,044,822	192,029,520	189,252,170
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	3,923,063	-	-
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(2,589,222)	-	-
05 OPERATING SURPLUS/(DEFICIT)	(11,707,703)	(16,414,139)	(17,343,217)
ONE-TIME ITEMS			
06 FTES BORROWING/DECLINE	8,411,542	9,458,984	9,458,984
07 STRS EMPLOYER EXCESS CONTRIBUTION	-	1,134,810	-
08 PART-TIME FACULTY OFFICE HOURS	-	849,936	-
09 PRIOR YEAR APPORTIONMENT ADJ	-	50,655	-
10 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT & RETRO	-	(1,223,353)	-
11 DEFERRAL/BORROWING COST	-	-	(300,000)
12 GENDER EQUITY AND SOCIAL JUSTICE	(75,000)	-	(75,000)
13 SAFE PARKING PILOT PROGRAM	(50,000)	-	(50,000)
14 EQUIPMENT FOR VETERANS RESOURCE CENTER	(25,000)	(82,964)	-
15 SUPPLIES FOR COVID-19	-	(174,795)	-
16 TCO-SUPPLIES	(65,538)	(2,100)	(65,538)
17 ONE-TIME BUDGET AUGMENTATION	(242,540)	(1,465,459)	(129,769)
18 OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(3,754,239)	(7,868,425)	(8,504,540)
19 BEGINNING BALANCE	30,676,107	30,676,107	22,807,682
20 ENDING FUND BALANCE	26,921,868	22,807,682	14,303,142
21 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	14.18%	11.70%	7.53%

DESIGNATION OF FUND BALANCE			
ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED FUND BALANCE	2020-2021 TENTATIVE BUDGET
22 UNDESIGNATED FUND BALANCE	25,011,602	21,278,629	12,655,579
23 UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFER	13.18%	10.91%	6.67%
DESIGNATED RESERVE FOR:			
24 CLASSIFIED EMPLOYEE WELFARE FUND	456,733	-	-
25 RESERVE FOR FUTURE STRS AND PERS INCREASES	1,453,533	1,529,053	1,647,563
26 TOTAL	1,910,266	1,529,053	1,647,563
27 DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	1.01%	0.78%	0.87%
28 TOTAL ENDING FUND BALANCE	26,921,868	22,807,682	14,303,142
29 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	14.18%	11.70%	7.53%

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

**UNRESTRICTED GENERAL FUND 01.0
2020-2021 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2016-2017 ACTUAL REVENUES	2017-2018 ACTUAL REVENUES	2018-2019 ACTUAL REVENUES	2019-2020 PROJECTED REVENUES	2020-2021 TENTATIVE BUDGET
FEDERAL					
01 FIN AID ADM ALLOWANCES	104,493	104,282	102,225	125,923	137,885
02 TOTAL FEDERAL	104,493	104,282	102,225	125,923	137,885
STATE					
03 GENERAL APPORTIONMENT	56,001,655	65,057,999	61,474,327	73,159,452	77,452,888
04 EDUCATION PROTECTION ACCOUNT - PROP 30/55	15,951,192	17,177,447	19,523,072	10,233,502	10,233,502
05 ACCESS-RESTORATION OF WORKLOAD REDUCTION	3,174	-	-	-	-
06 COLA	-	1,597,101	3,520,794	4,350,124	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	1,737,350	5,401,981	139,778	304,256	-
08 PRIOR YEAR APPORTIONMENT ADJ-RDA SHIFT	591,580	-	-	-	-
09 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	112,504	678,010	(152,804)	(253,601)	-
10 HOMEOWNERS EXEMPT	95,788	94,669	93,379	90,208	90,208
11 STATE LOTTERY REVENUE	3,902,630	3,838,100	4,083,524	3,740,872	3,684,174
12 MANDATED PROGRAM COSTS	2,611,038	1,210,138	548,459	622,981	615,570
13 STATE ON-BEHALF PENSION CONTR TO STRS	3,591,831	4,932,194	5,406,188	5,911,144	6,662,021
14 OTHER STATE	806,230	2,428,701	4,406,006	3,564,549	2,709,648
15 TOTAL STATE	85,404,972	102,416,340	99,042,723	101,723,487	101,448,011
LOCAL					
16 PROP TAX SHIFT (ERAF)	13,824,023	11,553,441	13,211,517	14,172,181	14,172,181
17 SECURED TAX	14,527,492	14,821,405	16,087,391	16,805,463	16,805,463
18 SUPPLEMENTAL TAXES	361,103	365,052	391,781	355,787	355,787
19 UNSECURED TAX	573,351	595,659	600,542	592,339	592,339
20 PRIOR YRS TAXES	100,329	368,454	550,358	532,489	532,489
21 PROPERTY TAX - RDA PASS THRU	1,415,450	2,312,070	1,752,991	1,829,829	1,829,829
22 PROPERTY TAX - RDA RESIDUAL	2,307,502	2,356,640	2,837,858	3,202,220	3,202,220
23 RENTS	165,467	200,561	150,458	100,000	100,000
24 INTEREST	411,642	584,956	936,903	863,600	597,900
25 ENROLLMENT FEES	14,409,483	13,914,124	13,668,748	12,720,319	12,778,164
26 UPPER DIVISION FEES	32,760	65,688	66,655	71,904	71,904
27 STUDENT RECORDS	413,747	464,539	395,849	398,400	400,200
28 NON-RESIDENT TUITION/INTENSIVE ESL	33,434,401	33,973,786	33,029,528	29,448,180	25,445,388
29 FEE BASED INSTRUCTION	309,069	162,563	-	-	-
30 OTHER STUDENT FEES & CHARGES	90,422	80,151	64,878	75,279	75,600
31 F1 APPLICATION FEES	257,087	237,827	203,827	178,620	151,800
32 OTHER LOCAL	563,733	772,368	990,862	2,717,601	1,554,500
33 I. D. CARD SERVICE CHARGE	1,099,099	1,031,015	966,099	835,100	838,900
34 LIBRARY CARDS	-	100	40	40	40
35 LIBRARY FINES	7,075	5,022	3,934	4,000	2,000
36 PARKING FINES	203,662	190,632	128,290	105,000	83,400
37 TOTAL LOCAL	84,506,897	84,056,053	86,038,509	85,008,351	79,590,104
38 TOTAL REVENUE	170,016,362	186,576,675	185,183,457	186,857,761	181,176,000
39 TRANSFER IN	77,438	107,244	116,408	232,727	191,937
40 SALE OF EQUIPMENT AND SUPPLIES	12,797	6,253	21,767	19,278	-
41 TOTAL OTHER FINANCING SOURCES	90,235	113,497	138,175	252,005	191,937
42 TOTAL REVENUE AND TRANSFERS	170,106,597	186,690,172	185,321,632	187,109,766	181,367,937
43 BEGINNING BALANCE	17,730,338	18,024,335	23,813,118	28,280,906	21,278,629
44 BEGINNING DESIGNATED RESERVE	6,195,253	3,347,439	3,835,224	2,395,201	1,529,053
45 TOTAL FUNDS AVAILABLE	194,032,188	208,061,946	212,969,974	217,785,873	204,175,619

**UNRESTRICTED GENERAL FUND 01.0
2020-2021 TENTATIVE EXPENDITURE BUDGET**

ACCOUNTS	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	PROJECTED EXPENDITURES	TENTATIVE BUDGET
01 INSTRUCTION	27,354,343	27,870,271	27,834,180	30,776,446	28,418,942
02 ACADEMIC MANAGERS	7,023,106	6,859,202	6,531,131	7,020,554	6,208,595
03 NON-INSTRUCTION	6,525,280	6,029,871	6,191,422	6,549,958	6,337,224
04 HOURLY INSTRUCTION	33,047,270	33,007,388	33,106,723	33,140,926	33,770,856
05 HOURLY INSTRUCTION-FEE BASED INSTRUCTION	74,686	73,426	-	-	-
06 HOURLY NON-INSTRUCTION	4,578,377	4,847,904	5,018,781	5,161,024	5,361,495
07 PROPOSED SRP SAVINGS-ACADEMIC	-	-	-	-	(190,724)
08 VACANT POSITIONS	-	-	-	-	-
09 VACANCY SAVINGS	-	-	-	-	-
10 TOTAL ACADEMIC	78,603,062	78,688,062	78,682,237	82,648,908	79,906,388
11 CLASSIFIED REGULAR	22,627,625	22,857,447	22,021,537	24,390,017	25,145,376
12 CLASSIFIED MANAGERS	5,751,991	5,919,305	5,363,224	5,521,546	5,394,811
13 CLASS REG INSTRUCTION	3,442,296	3,489,896	3,540,497	3,655,445	3,689,133
14 CLASSIFIED HOURLY	2,415,522	2,088,417	2,161,437	2,386,837	1,371,573
15 CLASS HRLY INSTRUCTION	495,328	420,897	410,154	442,042	437,428
16 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	-	-	-	1,044,557	-
17 PROPOSED SRP SAVINGS-CLASSIFIED	-	-	-	-	(603,633)
18 VACANT POSITIONS	-	-	-	-	-
19 VACANCY SAVINGS	-	-	-	-	-
20 TOTAL CLASSIFIED	34,732,762	34,775,962	33,496,849	37,440,444	35,434,688
21 STRS	7,352,147	9,867,659	9,488,778	10,404,060	9,585,273
22 STATE ON-BEHALF PENSION CONTRIB TO STRS	3,591,831	4,932,194	5,406,188	5,911,144	6,662,021
23 PERS	5,109,670	5,750,260	6,550,219	7,780,151	8,194,791
24 OASDI/MEDICARE	3,806,791	3,865,374	3,808,169	4,080,303	4,028,052
25 H/W	14,653,754	15,314,231	15,434,151	16,911,357	17,561,783
26 RETIREES' H/W	3,573,461	4,110,488	4,570,707	4,709,070	5,421,675
27 SUI	158,478	164,111	155,571	156,074	167,508
28 WORKERS' COMPENSATION	2,043,358	2,232,666	2,049,155	1,970,951	2,155,930
29 ALTERNATIVE RETIREMENT	528,223	398,160	512,693	527,667	641,291
30 EARLY RETIREMENT INCENTIVES	-	1,298,431	1,299,111	1,298,771	2,085,145
31 BENEFITS REL TO FEE BASED INSTRUCTION	19,250	22,455	-	-	-
32 BENEFITS REL TO CLASSIFIED ONE-TIME OFF SCH PAY/RETRO	-	-	-	178,796	-
33 PROPOSED SRP SAVINGS-BENEFITS	-	-	-	-	(235,026)
34 PROPOSED SRP-EARLY RETIREMENT INCENTIVES	-	-	-	-	426,147
35 BENEFITS RELATED TO VACANT POSITIONS	-	-	-	-	-
36 BENEFITS RELATED TO VACANCY SAVINGS	-	-	-	-	-
37 TOTAL BENEFITS	40,836,963	47,956,029	49,274,742	53,928,344	56,694,590
38 SUPPLIES	855,634	788,408	923,954	817,047	969,147
39 SUPPLIES FOR COVID-19	-	-	-	174,795	-
40 TCO-SUPPLIES	106,573	77,312	-	2,100	65,538
41 TOTAL SUPPLIES	962,207	865,720	923,954	993,942	1,034,685
42 CONTRACTS/SERVICES	12,998,660	12,993,745	14,917,458	14,727,556	11,275,136
43 DEFERRAL/BORROWING COST	-	-	-	-	300,000
44 INSURANCE	930,695	1,036,115	1,105,135	1,219,931	1,355,710
45 UTILITIES	3,264,972	3,782,758	3,568,348	3,474,104	3,628,780
46 TOTAL SERVICES	17,194,327	17,812,618	19,590,941	19,421,591	16,559,626
47 EQUIPMENT	5,043	-	-	157,964	75,000
48 TCO - EQUIPMENT REPLACEMENT	-	-	-	-	-
49 TOTAL CAPITAL	5,043	-	-	157,964	75,000
50 TOTAL EXPENDITURES	172,334,364	180,098,391	181,968,723	194,591,193	189,704,977
51 OTHER OUTGO - TRANSFERS	324,731	314,114	324,601	384,498	165,000
52 OTHER OUTGO - STUDENT AID	1,319	1,099	543	2,500	2,500
53 TOTAL TRANSFERS/FINANCIAL AID	326,050	315,213	325,144	386,998	167,500
54 TOTAL EXPENDITURES & TRANSFERS	172,660,414	180,413,604	182,293,867	194,978,191	189,872,477
55 CONTINGENCY RESERVE	18,024,335	23,813,118	28,280,906	21,278,629	12,655,579
56 DESIGNATED RESERVE	3,347,439	3,835,224	2,395,201	1,529,053	1,647,563
57 TOTAL	194,032,188	208,061,946	212,969,974	217,785,873	204,175,619

**RESTRICTED GENERAL FUND 01.3
2020-2021 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED REVENUES	2020-2021 TENTATIVE BUDGET
FEDERAL			
01 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT	-	2,169,398	3,927,360
02 CARES-MINORITY SERVING INSTITUTIONS	-	-	803,053
03 FWS-FEDERAL WORK STUDY	561,721	561,721	562,636
04 PERKINS IV TITLE I-C	808,020	808,020	729,844
05 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	60,025	60,917	57,871
06 FEDERAL CARRYOVERS	2,013,502	2,013,502	2,088,288
07 OTHER FEDERAL	2,032,494	2,848,740	2,468,674
08 TOTAL FEDERAL	5,475,762	8,462,298	10,637,726
STATE			
09 LOTTERY	1,320,727	1,320,727	1,251,557
10 ADULT EDUCATION BLOCK GRANT	428,049	428,049	406,647
11 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	83,416	83,416	79,245
12 CALWORKS	343,764	349,385	331,916
13 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	2,197,413	2,197,413	2,022,237
14 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,308,990	1,308,990	1,243,540
15 EQUAL EMPLOYMENT OPPORTUNITY	45,000	50,000	47,500
16 FINANCIAL AID TECHNOLOGY-ONGOING	69,167	69,167	65,709
17 GUIDED PATHWAYS	554,999	554,999	221,999
18 HUNGER FREE CAMPUS	-	83,579	-
19 NURSING EDUCATION PROGRAM SUPPORT	251,070	251,070	238,517
20 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	247,966	247,966	-
21 SFAA-STUDENT FINANCIAL AID ADMIN	828,006	828,006	786,606
22 STRONG WORKFORCE PROGRAM	891,721	1,217,315	-
23 STUDENT EQUITY AND ACHIEVEMENT	8,907,810	8,907,810	8,462,619
24 VETERANS RESOURCE CENTER	17,699	88,350	-
25 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	907,560	907,560	907,560
26 STATE CARRYOVERS	18,335,438	18,364,690	18,081,202
27 OTHER STATE	1,040,513	1,048,313	-
28 TOTAL STATE	37,779,308	38,306,805	34,146,854
LOCAL			
29 COMMUNITY SERVICES	661,795	661,795	661,795
30 CONSOLIDATED CONTRACT ED-LOCAL	238,700	238,700	470,822
31 HEALTH FEES	1,208,562	1,208,562	1,211,416
32 PARKING FEES	1,305,777	1,305,777	761,306
33 PICO PROMISE	151,347	151,347	143,789
34 DONATIONS-KCRW	2,909,949	2,682,314	2,618,381
35 RADIO GRANTS	1,294,677	1,225,823	1,165,210
36 LOCAL CARRYOVERS	199,287	426,922	43,815
37 OTHER LOCAL	6,657,022	6,663,656	5,502,077
38 TOTAL LOCAL	14,627,116	14,564,896	12,578,611
39 TOTAL REVENUE	57,882,186	61,333,999	57,363,191

RESTRICTED GENERAL FUND 01.3
2020-2021 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED EXPENDITURES	2020-2021 TENTATIVE BUDGET
01 INSTRUCTION	221,500	223,084	12,000
02 MANAGEMENT	2,697,824	3,024,164	2,567,992
03 NON-INSTRUCTION	2,158,107	2,575,347	2,592,651
04 HOURLY INSTRUCTION	38,620	1,623,636	1,914,853
05 HOURLY NON-INSTRUCTION	5,952,498	7,406,785	7,431,431
06 TOTAL ACADEMIC	11,068,549	14,853,016	14,518,927
07 CLASSIFIED REGULAR	5,665,078	5,560,684	5,404,001
08 CLASSIFIED MANAGERS	454,668	531,424	353,417
09 CLASS REG INSTRUCTION	71,424	39,451	29,545
10 CLASSIFIED HOURLY	2,256,441	2,520,570	2,238,453
11 CLASS HRLY INSTRUCTION	258,088	253,067	423,419
12 TOTAL CLASSIFIED	8,705,699	8,905,196	8,448,835
13 BENEFITS HOLDING ACCOUNT	7,046,927	3,398,446	8,159,336
14 STRS	-	786,931	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	907,560	-
16 PERS	-	771,834	-
17 OASDI/MEDICARE	-	428,850	-
18 H/W	-	1,306,448	-
19 SUI	-	5,441	-
20 WORKERS' COMP.	-	187,149	-
21 ALTERNATIVE RETIREMENT	-	73,947	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	15,694	-
23 TOTAL BENEFITS	7,046,927	7,882,300	8,159,336
24 TOTAL SUPPLIES	1,599,718	1,609,039	1,669,637
25 CONTRACTS/SERVICES	15,929,465	15,801,817	15,199,050
26 INSURANCE	5,538,551	5,538,551	4,040,930
27 UTILITIES	154,000	154,600	130,500
28 TOTAL SERVICES	21,622,016	21,494,968	19,370,480
29 BLDG & SITES	2,029,278	2,029,278	905,378
30 EQUIPMENT/LEASE PURCHASE	2,991,674	2,736,778	1,565,647
31 TOTAL CAPITAL	5,020,952	4,766,056	2,471,025
32 TOTAL EXPENDITURES	55,063,861	59,510,575	54,638,240
33 OTHER OUTGO - STUDENT AID	3,203,724	2,180,074	2,591,176
34 OTHER OUTGO - TRANSFERS	203,978	232,727	191,937
35 TOTAL OTHER OUTGO	3,407,702	2,412,801	2,783,113
36 TOTAL EXPENDITURES & OTHER OUTGO	58,471,563	61,923,376	57,421,353

RESTRICTED GENERAL FUND 01.3
2020-2021 TENTATIVE FUND BALANCE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED FUND BALANCE	2020-2021 TENTATIVE BUDGET
01 TOTAL REVENUE AND TRANSFERS	57,882,186	61,333,999	57,363,191
02 TOTAL EXPENDITURES AND TRANSFERS	58,471,563	61,923,376	57,421,353
03 OPERATING SURPLUS/(DEFICIT)	(589,377)	(589,377)	(58,162)
04 BEGINNING BALANCE	8,971,703	8,971,703	8,382,326
05 CONTINGENCY RESERVE/ENDING FUND BALANCE	8,382,326	8,382,326	8,324,164
06 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFE	14.34%	13.54%	14.50%

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

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED BUDGET	2020-2021 TENTATIVE BUDGET
FEDERAL CARRYOVER			
01 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	306,551	306,551	335,216
02 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	-	-	111,555
03 MINORITY COLLEGE CURRICULUM IMPROVEMENT	60,246	60,246	-
04 NAVIGATING THE PATHWAY TO SUCCESS	-	-	572,140
05 PROMOTION OF HUMANITIES - TEACHING AND LEARNING	91,130	91,130	48,420
06 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	1,209,219	1,209,219	892,740
07 STEM SCHOLARS PROGRAM (NSF)	137,553	137,553	-
08 TRIO UPWARD BOUND	162,864	162,864	128,217
09 UISFL-UNDERGRADUATE INTERNATIONAL STUDIES & FOREIGN LANGUAGE	45,939	45,939	-
10 TOTAL FEDERAL CARRYOVER	2,013,502	2,013,502	2,088,288
FEDERAL CURRENT YEAR			
11 CAREER TECHNICAL EDUCATION	46,195	46,195	46,195
12 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	284,562	284,562	284,562
13 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	-	177,446	560,037
14 NAVIGATING THE PATHWAY TO SUCCESS	-	600,000	-
15 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	1,139,572	1,199,548	1,199,472
16 STEM SCHOLARS PROGRAM (NSF)	141,827	141,827	-
17 TRIO UPWARD BOUND	287,537	287,537	272,364
18 WORKFORCE INNOVATION AND OPPORTUNITY ACT	132,801	111,625	106,044
19 TOTAL FEDERAL CURRENT YEAR	2,032,494	2,848,740	2,468,674
20 GRAND TOTAL - FEDERAL	4,045,996	4,862,242	4,556,962
STATE - CARRYOVER			
21 AWARD FOR INNOVATION IN HIGHER EDUCATION	733,049	733,049	864,518
22 CA COMMUNITY COLLEGES MENTAL HEALTH SERVICES	172,602	172,602	450,000
23 CALIFORNIA ADULT EDUCATION PROGRAM	63,068	63,068	55,000
24 CAMPUS SAFETY AND SEXUAL ASSAULT	25,492	25,492	-
25 CLASSIFIED PROFESSIONAL DEVELOPMENT	95,161	95,161	95,161
26 EMPLOYMENT TRAINING PANEL	670,978	670,978	1,136,933
27 EQUAL EMPLOYMENT OPPORTUNITY	71,157	71,157	84,664
28 FINANCIAL AID TECHNOLOGY - ONE TIME	189,284	189,284	189,284
29 FINANCIAL AID TECHNOLOGY - ONGOING	70,106	70,106	16,807
30 GUIDED PATHWAYS	535,750	535,750	537,097
31 HUNGER FREE CAMPUS SUPPORT	201,606	201,606	139,579
32 INNOVATION AND EFFECTIVENESS	148,152	148,152	-
33 INSTRUCTIONAL EQUIPMENT BLOCK GRANT	41,009	41,009	41,009
34 LEADERSHIP DEVELOPMENT PROGRAM	6,651	6,650	-
35 MENTAL HEALTH SUPPORT	192,188	192,188	78,826
36 NURSING EDUCATION PROGRAM SUPPORT	-	29,252	-
37 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	253,727	253,728	132,186

TO BE CONTINUED

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

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED BUDGET	2020-2021 TENTATIVE BUDGET
<i>CONTINUATION</i>			
38 SMALL BUSINESS SECTOR NAVIGATOR	4,678	4,678	-
39 STRONG WORKFORCE PROGRAM	2,065,012	2,065,013	1,458,145
40 STRONG WORKFORCE PROGRAM - REGIONAL	6,830,111	6,830,111	7,295,891
41 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	5,677,367	5,677,367	5,263,900
42 TEXTBOOK AFFORDABILITY PROGRAM	12,550	12,550	-
43 TRANSFER AND ARTICULATION	2,529	2,528	-
44 UMOJA PROGRAM - AFRICAN AMERICAN COLLEGIATE	16,000	16,000	-
45 VETERANS RESOURCE CENTER - ONE TIME	200,000	200,000	136,153
46 VETERANS RESOURCE CENTER - ONGOING	57,211	57,211	106,049
47 TOTAL STATE CARRYOVER	18,335,438	18,364,690	18,081,202
STATE - CURRENT YEAR			
48 AWARD FOR INNOVATION IN HIGHER EDUCATION	540,513	540,513	-
49 CHILD DEVELOPMENT CONSORTIUM (YOSEMITE CCD)	-	7,800	-
50 IMPROVING ONLINE CTE PATHWAYS	500,000	500,000	-
51 TOTAL STATE CURRENT YEAR	1,040,513	1,048,313	-
52 GRAND TOTAL - STATE	19,375,951	19,413,003	18,081,202
LOCAL CARRYOVER			
53 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	-	-	16,265
54 KCRW - CORPORATION FOR PUBLIC BROADCASTING	156,891	384,526	-
55 PUBLIC HOUSEKEEPING TRAINING PROGRAM	-	-	27,550
56 SOLAR PHOTOVOLTAIC PROGRAM	42,396	42,396	-
57 TOTAL - LOCAL CARRYOVER	199,287	426,922	43,815
LOCAL-CURRENT YEAR			
58 CALIFORNIA EARLY CHILDHOOD MENTOR PROGRAM	-	1,584	-
59 F1 INSURANCE	5,531,551	5,531,551	4,033,660
60 HOLLYWOOD FOREIGN PRESS ASSOC EQUIPMENT GRANT - ONE TIME	-	20,000	-
61 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	35,715	20,765	8,150
62 PUBLIC HOUSEKEEPING TRAINING PROGRAM	-	-	256,025
63 SMC PERFORMING ARTS CENTER	1,089,756	1,089,756	1,204,242
64 TOTAL LOCAL-CURRENT YEAR	6,657,022	6,663,656	5,502,077
65 GRAND TOTAL - LOCAL	6,856,309	7,090,578	5,545,892

**RESTRICTED GENERAL FUND 01.3
2020-2021 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2016-2017 ACTUAL REVENUES	2017-2018 ACTUAL REVENUES	2018-2019 ACTUAL REVENUES	2019-2020 PROJECTED REVENUES	2020-2021 TENTATIVE BUDGET
FEDERAL					
01 CARES-HIGHER EDUCATION EMERGENCY RELIEF FUND-INSTITUTIONAL	-	-	-	2,169,398	3,927,360
02 CARES-MINORITY SERVING INSTITUTION	-	-	-	-	803,053
03 FWS-FEDERAL WORK STUDY	458,220	477,018	557,079	561,721	562,636
04 PERKINS IV TITLE I-C	677,180	709,844	743,566	808,020	729,844
05 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	59,652	59,646	57,992	60,917	57,871
06 FEDERAL CARRYOVERS	1,200,290	1,188,383	1,064,060	2,013,502	2,088,288
07 OTHER FEDERAL	1,676,356	1,033,356	935,554	2,848,740	2,468,674
08 TOTAL FEDERAL	4,071,698	3,468,247	3,358,251	8,462,298	10,637,726
STATE					
09 LOTTERY	1,296,591	1,482,332	1,728,543	1,320,727	1,251,557
10 ADULT EDUCATION BLOCK GRANT	82,261	264,590	346,666	428,049	406,647
11 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	88,792	81,770	51,028	83,416	79,245
12 CALWORKS	317,502	322,102	254,528	349,385	331,916
13 DSPTS-DISABLED STUDENTS PROGRAM & SERVICES	2,192,372	2,180,143	2,128,671	2,197,413	2,022,237
14 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,315,554	1,217,950	1,298,374	1,308,990	1,243,540
15 EQUAL EMPLOYMENT OPPORTUNITY	-	10,805	519	50,000	47,500
16 FINANCIAL AID TECHNOLOGY-ONGOING	-	-	-	69,167	65,709
17 GUIDED PATHWAYS	-	-	131,167	554,999	221,999
18 HUNGER FREE CAMPUS	-	-	3,951	83,579	-
19 NURSING EDUCATION PROGRAM SUPPORT	-	-	221,818	251,070	238,517
20 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	361,261	140,071	265,962	247,966	-
21 SFAA-STUDENT FINANCIAL AID ADMIN	889,508	902,291	926,753	828,006	786,606
22 STRONG WORKFORCE PROGRAM	37,751	35,785	-	1,217,315	-
23 STUDENT EQUITY AND ACHIEVEMENT	-	-	3,230,443	8,907,810	8,462,619
24 VETERANS RESOURCE CENTER	-	-	-	88,350	-
25 BASIC SKILLS INITIATIVE	200,344	189,232	-	-	-
26 MENTAL HEALTH SUPPORT	-	-	12,456	-	-
27 NURSING EDUCATION-ASSESSMENT, REMEDIATION, & RETENTION FOR AA	93,081	77,050	-	-	-
28 NURSING EDUC-ENROLLMENT GROWTH ASSOC DEGREE NURSING PROG	140,869	94,713	-	-	-
29 STUDENT SUCCESS (CREDIT)	2,979,175	2,543,270	-	-	-
30 STUDENT SUCCESS (NON-CREDIT)	80,031	78,114	-	-	-
31 STUDENT SUCCESS (STUDENT EQUITY)	935,385	549,846	-	-	-
32 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	366,455	653,848	763,831	907,560	907,560
33 STATE CARRYOVERS	5,069,623	8,761,082	12,112,978	18,364,690	18,081,202
34 OTHER STATE	783,262	1,163,579	1,194,731	1,048,313	-
35 TOTAL STATE	17,229,817	20,748,573	24,672,419	38,306,805	34,146,854
LOCAL					
36 COMMUNITY SERVICES	704,879	645,096	573,944	661,795	661,795
37 CONSOLIDATED CONTRACT ED-LOCAL	277,697	259,537	144,050	238,700	470,822
38 HEALTH FEES	1,356,122	1,286,283	1,213,294	1,208,562	1,211,416
39 PARKING FEES	1,714,518	1,689,955	1,309,763	1,305,777	761,306
40 PICO PROMISE	144,618	147,800	151,347	151,347	143,789
41 DONATIONS-KCRW	1,739,200	2,705,949	1,628,779	2,682,314	2,618,381
42 RADIO GRANTS	1,105,364	1,153,203	1,205,928	1,225,823	1,165,210
43 LOCAL CARRYOVERS	337,148	410,500	442,380	426,922	43,815
44 OTHER LOCAL	5,608,186	5,967,721	5,545,449	6,663,656	5,502,077
45 TOTAL LOCAL	12,987,732	14,266,044	12,214,934	14,564,896	12,578,611
46 TOTAL REVENUE	34,289,247	38,482,864	40,245,604	61,333,999	57,363,191
47 BEGINNING BALANCE	8,045,967	8,237,731	8,826,143	8,971,703	8,382,326
48 TOTAL FUNDS AVAILABLE	42,335,214	46,720,595	49,071,747	70,305,702	65,745,517

RESTRICTED GENERAL FUND 01.3
2020-2021 TENTATIVE EXPENDITURE BUDGET

ACCOUNTS	2016-2017 ACTUAL EXPENDITURES	2017-2018 ACTUAL EXPENDITURES	2018-2019 ACTUAL EXPENDITURES	2019-2020 PROJECTED EXPENDITURES	2020-2021 TENTATIVE BUDGET
01 INSTRUCTION	-	-	-	223,084	12,000
02 MANAGEMENT	1,515,207	1,578,874	1,769,861	3,024,164	2,567,992
03 NON-INSTRUCTION	2,231,795	2,199,535	2,262,817	2,575,347	2,592,651
04 HOURLY INSTRUCTION	88,191	14,944	30,097	1,623,636	1,914,853
05 HOURLY NON-INSTRUCTION	4,521,228	5,084,086	5,326,801	7,406,785	7,431,431
06 TOTAL ACADEMIC	8,356,421	8,877,439	9,389,576	14,853,016	14,518,927
07 CLASSIFIED REGULAR	4,396,766	4,345,298	4,135,522	5,560,684	5,404,001
08 CLASSIFIED MANAGERS	464,701	507,179	537,841	531,424	353,417
09 CLASS REG INSTRUCTION	42,923	46,134	48,430	39,451	29,545
10 CLASSIFIED HOURLY	1,568,364	1,976,570	1,913,908	2,520,570	2,238,453
11 CLASS HRLY INSTRUCTION	177,122	198,509	241,295	253,067	423,419
12 TOTAL CLASSIFIED	6,649,876	7,073,690	6,876,996	8,905,196	8,448,835
13 BENEFITS HOLDING ACCOUNT	-	-	-	3,398,446	8,159,336
14 STRS	787,365	916,800	1,089,315	786,931	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	366,455	653,848	763,831	907,560	-
16 PERS	755,774	841,353	966,798	771,834	-
17 OASDI/MEDICARE	559,794	575,995	564,083	428,850	-
18 H/W	1,547,613	1,660,831	1,956,479	1,306,448	-
19 SUI	6,991	7,526	7,486	5,441	-
20 WORKERS' COMP.	263,527	284,330	264,403	187,149	-
21 ALTERNATIVE RETIREMENT	77,479	93,264	92,694	73,947	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	15,690	15,698	15,694	-
23 TOTAL BENEFITS	4,364,998	5,049,637	5,720,787	7,882,300	8,159,336
24 TOTAL SUPPLIES	978,299	1,000,703	1,148,511	1,609,039	1,669,637
25 CONTRACTS/SERVICES	5,254,010	6,124,113	8,231,657	15,801,817	15,199,050
26 INSURANCE	4,489,048	4,292,860	4,470,316	5,538,551	4,040,930
27 UTILITIES	133,218	131,994	139,059	154,600	130,500
28 TOTAL SERVICES	9,876,276	10,548,967	12,841,032	21,494,968	19,370,480
29 BLDG & SITES	1,459,450	1,462,650	1,505,750	2,029,278	905,378
30 EQUIPMENT/LEASE PURCHASE	1,825,663	3,234,534	1,722,405	2,736,778	1,565,647
31 TOTAL CAPITAL	3,285,113	4,697,184	3,228,155	4,766,056	2,471,025
32 TOTAL EXPENDITURES	33,510,983	37,247,620	39,205,057	59,510,575	54,638,240
33 OTHER OUTGO - STUDENT AID	509,062	539,588	778,579	2,180,074	2,591,176
34 OTHER OUTGO - TRANSFERS	77,438	107,244	116,408	232,727	191,937
35 TOTAL OTHER OUTGO	586,500	646,832	894,987	2,412,801	2,783,113
36 TOTAL EXPENDITURES & OTHER OUTGO	34,097,483	37,894,452	40,100,044	61,923,376	57,421,353
37 CONTINGENCY RESERVE	8,237,731	8,826,143	8,971,703	8,382,326	8,324,164
38 TOTAL	42,335,214	46,720,595	49,071,747	70,305,702	65,745,517

CAPITAL OUTLAY FUND 40.0
2020-2021 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED	2020-2021 TENTATIVE BUDGET
REVENUE			
STATE			
01 STATE CARRYOVERS	3,196,018	3,196,017	1,079,301
02 STATE CAPITAL OUTLAY	5,000,000	5,000,000	5,000,000
03 TOTAL STATE	8,196,018	8,196,017	6,079,301
LOCAL			
04 PROPERTY TAX - RDA PASS THRU	1,937,516	1,937,516	1,937,516
05 DONATIONS	2,200,000	2,220,533	2,200,000
06 RENTS	217,945	217,945	217,945
07 INTEREST	411,000	350,000	417,000
08 NON-RESIDENT CAPITAL CHARGE	2,432,882	2,432,882	2,067,950
09 LOCAL INCOME	42,000	42,253	42,253
10 TOTAL LOCAL	7,241,343	7,201,129	6,882,664
11 OTHER FINANCING SOURCES	-	-	-
12 TOTAL OTHER FINANCING SOURCES	-	-	-
13 TOTAL REVENUES	15,437,361	15,397,146	12,961,965
EXPENDITURES			
14 SUPPLIES	1,500	5,000	10,000
15 CONTRACT SERVICES	2,015,876	2,015,876	3,472,442
16 CAPITAL OUTLAY	28,937,066	10,123,812	28,249,062
17 TOTAL EXPENDITURES	30,954,442	12,144,688	31,731,504
18 TOTAL EXPENDITURES AND TRANSFERS	30,954,441	12,144,688	31,731,504
19 OPERATING SURPLUS/(DEFICIT)	(15,517,080)	3,252,458	(18,769,539)
20 BEGINNING BALANCE	15,517,081	15,517,081	18,769,539
21 ENDING FUND BALANCE	-	18,769,539	-

MEASURE S FUND 42.3
2020-2021 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED	2020-2021 TENTATIVE BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	239,000	239,000	43,000
03 TOTAL REVENUE	239,000	239,000	43,000
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	90,000	90,000	-
06 CAPITAL OUTLAY	12,473,732	4,009,425	8,507,307
07 TOTAL EXPENDITURES	12,563,732	4,099,425	8,507,307
08 OPERATING SURPLUS/(DEFICIT)	(12,324,732)	(3,860,425)	(8,464,307)
09 BEGINNING BALANCE	12,324,732	12,324,732	8,464,307
10 ENDING FUND BALANCE	-	8,464,307	-

MEASURE AA FUND 42.4
2020-2021 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED	2020-2021 TENTATIVE BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	163,000	130,000	21,000
03 TOTAL REVENUE	163,000	130,000	21,000
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	60,000	150,000	235,830
06 CAPITAL OUTLAY	5,871,159	2,481,616	3,051,713
07 TOTAL EXPENDITURES	5,931,159	2,631,616	3,287,543
08 OPERATING SURPLUS/(DEFICIT)	(5,768,159)	(2,501,616)	(3,266,543)
09 BEGINNING BALANCE	5,768,159	5,768,159	3,266,543
10 ENDING FUND BALANCE	-	3,266,543	-

MEASURE V FUND 42.5
2020-2021 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED	2020-2021 TENTATIVE BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	3,079,000	3,079,000	1,570,000
03 TOTAL REVENUE	3,079,000	3,079,000	1,570,000
EXPENDITURES			
04 SUPPLIES	25,000	50,000	100,000
05 CONTRACT SERVICES	405,000	405,000	3,530,000
06 CAPITAL OUTLAY	163,183,975	24,474,043	136,624,932
07 TOTAL EXPENDITURES	163,613,975	24,929,043	140,254,932
08 OPERATING SURPLUS/(DEFICIT)	(160,534,975)	(21,850,043)	(138,684,932)
09 BEGINNING BALANCE	160,534,975	160,534,975	138,684,932
10 ENDING FUND BALANCE	-	138,684,932	-

INTEREST AND REDEMPTION FUND 48.0
2020-2021 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED	2020-2021 TENTATIVE BUDGET
01 BEGINNING BALANCE	48,014,001	48,014,001	44,480,732
02 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	48,014,001	48,014,001	44,480,732
REVENUE			
04 FEDERAL REVENUES	-	-	-
05 STATE REVENUES	-	-	-
06 VOTER INDEBTED TAXES	45,101,577	45,101,577	45,101,577
07 TOTAL REVENUE	45,101,577	45,101,577	45,101,577
08 TOTAL FUNDS AVAILABLE	93,115,578	93,115,578	89,582,309
EXPENDITURES			
09 DEBT REDEMPTION	22,344,834	22,344,834	22,344,834
10 INTEREST CHARGES	26,290,012	26,290,012	26,290,012
11 TOTAL EXPENDITURES	48,634,846	48,634,846	48,634,846
12 ENDING FUND BALANCE	44,480,732	44,480,732	40,947,463

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

STUDENT FINANCIAL AID FUND 74.0
2020-2021 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED	2020-2021 TENTATIVE BUDGET
REVENUE			
01 FEDERAL GRANTS	31,073,495	31,073,495	32,892,757
02 FEDERAL LOANS	3,510,000	3,510,000	3,300,000
03 CARES - HIGHER EDUCATION RELIEF FUND	-	4,064,505	2,032,252
04 CAL GRANTS	3,562,000	3,562,000	3,167,500
05 SANTA MONICA COLLEGE PROMISE	1,686,693	1,686,693	1,602,358
06 STUDENT SUCCESS COMPLETION	2,238,310	2,238,310	2,126,395
07 TRANSFER	354,498	354,498	135,000
08 TOTAL REVENUE	42,424,996	46,489,501	45,256,262
EXPENDITURES			
09 FINANCIAL AID	42,424,996	46,489,501	45,256,262
10 TOTAL EXPENDITURES	42,424,996	46,489,501	45,256,262
11 ENDING FUND BALANCE	-	-	-

SCHOLARSHIP TRUST FUND 75.0
2020-2021 TENTATIVE REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED	2020-2021 TENTATIVE BUDGET
01 BEGINNING BALANCE	15,000	15,000	15,000
REVENUE			
02 TRANSFER	30,000	30,000	30,000
03 INTEREST	-	-	-
04 TOTAL REVENUE	30,000	30,000	30,000
05 TOTAL FUNDS AVAILABLE	45,000	45,000	45,000
EXPENDITURES			
06 SCHOLARSHIP	30,000	30,000	30,000
07 TOTAL EXPENDITURES	30,000	30,000	30,000
08 ENDING FUND BALANCE	15,000	15,000	15,000

AUXILIARY FUND**2020-2021 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 PROJECTED	2020-2021 TENTATIVE BUDGET
01 BEGINNING BALANCE	1,397,246	1,397,246	991,679
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>1,397,246</u>	<u>1,397,246</u>	<u>991,679</u>
REVENUE			
04 GROSS SALES	4,925,000	3,800,000	3,722,500
05 LESS: COST OF GOODS	<u>(3,392,500)</u>	<u>(2,600,000)</u>	<u>(2,567,000)</u>
06 NET	1,532,500	1,200,000	1,155,500
07 VENDOR INCOME	771,000	591,000	585,000
08 AUXILIARY PROGRAM INCOME	<u>340,550</u>	<u>287,542</u>	<u>325,031</u>
09 NET INCOME	2,644,050	2,078,542	2,065,531
10 INTEREST	<u>80,000</u>	<u>80,000</u>	<u>60,199</u>
11 TOTAL REVENUE	<u>2,724,050</u>	<u>2,158,542</u>	<u>2,125,730</u>
12 TOTAL FUNDS AVAILABLE	<u>4,121,296</u>	<u>3,555,788</u>	<u>3,117,409</u>
EXPENDITURES			
13 STAFFING	1,056,500	1,050,900	822,500
14 FRINGE BENEFITS	379,100	362,000	353,000
15 OPERATING	<u>1,451,300</u>	<u>1,151,209</u>	<u>1,206,950</u>
16 TOTAL EXPENDITURES	<u>2,886,900</u>	<u>2,564,109</u>	<u>2,382,450</u>
17 ENDING FUND BALANCE	<u>1,234,396</u>	<u>991,679</u>	<u>734,959</u>

**OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH JUNE 30, 2020**

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	TOTAL 12-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	7,513,223	-
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	268,542	3,323,627
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)	(3,735)	(33,655)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)	(2,548)	(2,731)	(11,669)
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	7,775,299	7,775,299