

Tentative Budget

2023-2024

Office of the Chancellor
June 2023



Los Angeles Community College District

Los Angeles Community College District

Board of Trustees

David Vela, President
Nichelle Henderson, 1st Vice President
Kelsey K. Iino, Ed.D., 2nd Vice President
Gabriel Buelna, Ph.D.
Sara Hernandez, J.D.
Andra Hoffman
Steven F. Veres
Kenneth-Alan Callahan, Student Trustee

District Administration

Francisco C. Rodriguez, Ph.D., Chancellor
Melinda A. Nish, Ed.D., Deputy Chancellor
Nicole Albo-Lopez, Ed.D., Vice Chancellor of Educational Programs and Institutional Effectiveness*
Jeanette L. Gordon, Vice Chancellor/Chief Financial Officer
Carmen V. Lidz, MS, Vice Chancellor/Chief Information Officer
Maribel S. Medina, J.D., General Counsel
Rueben C. Smith, D.C.Sc., Vice Chancellor/Chief Facilities Executive
Katrina VanderWoude, Ed.D., Vice Chancellor, Workforce Development and Adult Education*
Teyanna Williams, J.D., Vice Chancellor, Human Resources

College Presidents

Mary Gallagher, Ph.D., Los Angeles City College
Albert J. Román, DPA, East Los Angeles College
Luis Dorado, Ed.D., Los Angeles Harbor College
Armida Ornelas, Ph.D., Los Angeles Mission College
Aracely Aguiar, Los Angeles Pierce College*
Anthony J. Culpepper, J.D., Los Angeles Southwest College*
Kathleen F Burke, Ed.D., Los Angeles Trade-Technical College*
Barry Gribbons, Ph.D., Los Angeles Valley College
James M. Limbaugh, Ph.D., West Los Angeles College

**Interim*

Prepared by Office of Budget and Management Analysis



OFFICE OF THE CHANCELLOR

June 7, 2023

Members of the Board of Trustees
Los Angeles Community College District

Dear Members of the Board of Trustees:

In accordance with the approved 2023-24 Budget Calendar, presented herein is the 2023-24 Tentative Budget for your consideration and approval. The main purpose of the Tentative Budget serves as authorization for the District to incur expenses in the new fiscal year until the 2023-24 Final Budget is approved in September. Per our District consultation and governance model, the 2023-24 Tentative Budget was reviewed and approved by the District Budget Committee (DBC) on May 10, 2023, and the Board's Budget and Finance Committee on May 17, 2023.

The development of the District budget is an annual and evolving process. The District's annual funding for general purposes is heavily dependent on state general revenue projections, starting with the State Governor's proposed budget in January 2023. The District budget is then revised to reflect more accurate state revenue projections and proposed allocations through the Governor's May Revise budget. The final state budget is expected to be signed by the Governor on or before June 30, 2023.

The 2023-24 Tentative Budget was developed using the Governor's January 2023 budget proposal. As such, the Tentative Budget is based on the minimum state apportionment funding guarantee of \$719 million, plus COLA of 8.13%. In 2019-20, the Board of Trustees approved a new District Allocation Model that better aligns with the current state-adopted, Student-Centered Funding Formula. This allocation methodology was used to prepare this year's Tentative Budget.

In January 2023, the Administration projected a state shortfall, which at May Revision has grown to \$31.5 billion. Many of the Governor's proposals are one-time in nature, keeping in line with the austere tone of the May Revise, as the Administration takes a cautious approach to avoid future unfunded liabilities. The May Revision Budget was a direct result of an uncertain economic climate, with the debt ceiling impasse in Congress, and a delayed collection of tax receipts as a result of the natural disasters and rising interest rates.

The 2023-24 May Revision proposals continue to be influenced by the Multi-year Roadmap between the Newsom Administration and the California Community Colleges, modeled after the California Community College Vision for Success. In line with the principles of the Roadmap, our District remains committed to access, success and equity for all students.

Office (213) 891-2201
Fax (213) 891-2304
laccd.edu

770 Wilshire Blvd.
Los Angeles, CA 90017

The 2023-24 May Revision proposes in total \$106.8 billion to K-14 education in the 2023-24 fiscal year, and proposes a \$2.0 billion decrease in Proposition 98 funding to K-12 and community colleges over the January budget proposal. The proposed increases to the General Fund for the community colleges include a 0.5 percent increase for growth in the Student-Centered Funding Formula, a Cost of Living Allowance (COLA) of 8.22 percent, \$80.4 million in COLA and adjustments to certain categoricals, \$100 million in one-time funding to support retention and enrollment strategies, and \$14 million in one-time funds for Workforce training grants.

In particular, two LACCD specifically-sponsored programs were funded in the May Revision: \$10 million per year for three years for the statewide LGBTQ+ Pilot Program and \$2.5 million for the East Los Angeles College Entrepreneurship and Innovation Center.

The District's 2023-24 Tentative Budget of \$10.0 billion for all funds reflects the following major budget areas:

- Building Fund (Prop. A, AA, J and Measure CC) \$ 8.5 billion
- Unrestricted General Fund \$ 1.0 billion
- Student Financial Aid Fund \$ 235.2 million
- Restricted General Fund \$ 112.3 million
(categorical and specially funded)
- Special Reserve Fund \$ 119.0 million
(State Funded Capital Outlay Projects)
- Bookstore Fund \$ 18.8 million
- Debt Services Fund \$ 6.9 million
- Child Development Centers Fund \$ 2.1 million
- Cafeteria Fund \$ 1.7 million

We are following the budget negotiations in Sacramento very closely, and are prepared to revise our revenue and expense projections in response to the 2023-24 Final State Budget. The 2023-24 Final Budget is scheduled to be presented to the Board's Budget and Finance Committee for review at its August 16, 2023 meeting, and then presented to the full Board at its September 6, 2023 meeting for discussion and final approval.

Your attention is directed to the Overview section of this document that presents the state's fiscal environment, our current revenue projections and appropriations. As is customary for this stage of budget development, appropriations reflect early District planning and, therefore, changes are expected before completion of the 2023-24 Final Budget.

Respectfully,



Francisco C. Rodriguez, Ph.D.
Chancellor

Table of Contents

Executive Summary 1

Overview 2

I. Summary

All Funds 10

II. General Fund

A. Income 14

B. Unrestricted General Fund Appropriations

Unrestricted General Fund by Sub-Major Commitment Item..... 20

UGF by Sub-Major Commitment Item (repeated for each college)..... 21

Educational Services Center 30

Information Technology 31

Districtwide Accounts 32

Restricted General Fund by Sub-Major Commitment Item 33

Restricted General Fund Appropriations by Fund and Location 34

Restricted General Fund Appropriations by Program 35

California Adult Education Program 36

CA College Promise 36

CalWORKs (Child Care/Non-Child Care)/TANF 37

Community Services 37

Disabled Student Programs & Services (DSPS) 38

Dream Resource Liaison Support 38

Equal Employment Opportunity 39

Extended Opportunities Programs & Services (EOPS) 39

Extended Opportunities Programs & Services - CARE (EOPS-CARE) 40

Extended Opportunities Programs & Services – NextUp (EOPS-NEXTUP)..... 40

Federal Perkins IV (CTE) 41

Federal Work Study 41

Financial Aid Technology 42

Foster & Kinship Care Education (FKCE)..... 42

Framework for Racial Equity & Social Justice 43

Health Services 43

HEERF I 44

HEERF II 44

HEERF III 45

HEERF MSI Supplement..... 45

HEERF Supplemental Assistance to Institutions of Higher Education (SAHIE)..... 46

Higher Ed Emergency MSI 46

Lottery - Prop 20..... 47

One-Time Block Grants 47

Parking 48

Staff/Faculty Development 48

Strong Workforce 49

Student Equity & Achievement (SEA) 49

Student Financial Aid Administration (SFAA) 50

Student Retention and Enrollment..... 50

Veterans Resource Center 51

Other Specially Funded Programs 51

III. Other Funds

Bookstore 52

Building..... 54

Cafeteria..... 56

Child Development..... 58

Debt Service..... 60

Special Reserve 62

Student Financial Aid 64

IV. Appendices

A: DEFINITIONS & NOTES..... 66

B: BUSINESS AREA 67

C: DISTRICTWIDE ACCOUNTS..... 68

D: BUDGET DEVELOPMENT CALENDAR 72

E: BUDGETED POSITIONS..... 74

F: TENTATIVE BUDGET ALLOCATION MECHANISM 90

Executive Summary

Executive Summary

The following is a brief summary of the District's 2023-2024 Tentative Budget with reference to a more detailed discussion in the body of the report.

- The State Budget Development for fiscal year 2023-2024 (Page 2).
- The 2023-2024 Tentative Budget for all funds is \$10.0 billion. This is more than the current budget of \$5.5 billion as of April 30, 2023. This is primarily due to the approval of new General Obligation Bond, Measure LA for \$5.3 billion, by taxpayers on May 3, 2023. The Restricted General Fund difference is principally due to Specially Funded Programs not being fully funded in the Tentative Budget and restricted program balances not yet carried forward from the 2022-2023 fiscal year. The programs and balances will be included in the Final Budget. The Unrestricted General Fund includes 8.13% state funded COLA and 0.0% enrollment growth revenue in state general revenue (Page 12).
- The 2023-2024 General Fund is \$1.123 billion, divided between unrestricted and restricted programs (Page 15).
- The Unrestricted General Fund budget, which supports the principal operations of the District, is \$1.011 billion (Page 17). The remaining \$112.3 million in the General Fund is restricted to programs such as Student Equity and Achievement (SEA), CalWORKs, Student Financial Aid Administration, DSPS, EOPS, Community Services, Parking, Health Services, etc.
- The distribution of Unrestricted General Fund appropriations (Page 20 to 32).
- The distribution of Restricted General Fund appropriations (Page 33 to 51).
- The distribution of Other Funds appropriations (Page 52 to 65).

Overview

Overview

The 2023-2024 Tentative Budget totals \$10.0 billion and is distributed over eight funds:

Fund	Budget
General	\$1,123,641,279
Bookstore	\$18,841,476
Cafeteria	\$1,650,988
Child Development	\$2,132,842
Student Financial Aid	\$235,177,682
Special Reserve (Capital Outlay)	\$119,007,383
Debt Service	\$6,923,283
Building	\$8,511,497,172

Appropriations	Amount
Total Appropriations	\$10,018,872,105
Less: Intrafund Transfers	\$622,477*
Less: Interfund Transfers	\$8,354,493
Net Appropriations	\$10,009,895,135

The General Fund, which is the largest fund and supports the basic operations of the District, totals \$1.123 billion (*net of intrafund transfers) and represents 11.2% of the total Tentative Budget.

The General Fund is further divided into: 1) unrestricted programs and 2) restricted programs (i.e. federal, state and local categoricals). The Unrestricted General Fund, which represents funds and expenditures over which the District retains discretionary usage, totals \$1.011 billion or 90.0% of the General Fund. As is customary at this stage of budget development, most federal specially funded programs are not fully included. The funds will be included as we develop the final 2023-2024 budget and as we receive funding during the fiscal year.

This Summary focuses primarily on the Unrestricted General Fund. Included is a discussion of: 1) State Budget Development; 2) the District budget development; 3) revenue assumptions which provide the basis for the Tentative Budget; and 4) Colleges, Educational Services Center and Districtwide services appropriations.

State Budget Development

At the release of the May Revision, the State is projecting a revenue shortfall of \$31.5 billion. The Governor’s May revision to his proposed 2023-2024 State Budget, released on May 12, 2023, funded Proposition 98 for K-12 and Community Colleges at \$106.8 billion, which represents a \$2.0 billion decrease from the Governor’s January Budget.

The proposed May Revision budget for 2023-2024 contains the following major budget items for community colleges:

1. \$678.0 million for COLA (8.22%).
2. \$26.4 million for enrollment growth (0.5%).
3. \$80.4 million for COLA (8.22%) and adjustments for certain categorical programs
4. \$100 million in one-time funding to support retention and enrollment strategies

5. \$14 million in one-time funding for Workforce Training Grants.
6. \$10 million for LGBTQ+ pilot program
7. \$2.5 million in one-time funds for the ELAC Entrepreneurship and Innovation Center.

Next steps in the budget process include a review by the budget committees of each house, and a legislative conference committee to reach agreement on the differences between the two houses. It is expected that the budget will be approved and signed by the Governor prior to July 1, 2023.

Changes to the budget will be incorporated in the District's Final Budget for Board adoption on September 6, 2023.

District Budget Development

The District's 2023-2024 budget development began early in November 2022 after the Board adopted the 2023-2024 Budget Development Calendar in October 2022. In December 2022, colleges and other operating locations provided their initially-projected dedicated revenue and centralized accounts budgets. In February 2023, after the Governor's proposed State budget was released on January 10, 2023, preliminary allocations were provided to all operating locations to begin working with their constituencies in developing their 2023-2024 Budget Operation Plans.

The District's Tentative Budget is developed and planned utilizing the approved 2019-2020 District Allocation Model that better aligns with the new state-adopted Student Centered Funding Formula. The 2023-2024 Tentative Budget was developed using the Governor's January budget and will be adjusted at Final Budget to reflect any changes occurring from the Final State Budget.

Funding for categorical state-funded programs such as DSPS, EOPS, CalWORKs, Strong Workforce, and Student Equity and Achievement is budgeted at 95% of the 2022-2023 base allocations. FKCE is budgeted at 93% of the 2022-2023 base allocation. EOPS-CARE and EOPS-NEXTUP are budgeted at 90% and 70% of the 2022-2023 base allocation, respectively.

Revenue Assumptions

The revenue assumptions, by which the 2023-2024 Tentative Budget is developed, are based on the following:

1. Projected State General Revenue is at \$777.9 million, which includes \$58.5 million (8.13%) COLA, no growth funds for enrollment, and \$140.7 million for the Education Protection Act Fund (Proposition 30/55).
2. Apprenticeship income is projected at \$365,396.
3. Non-resident tuition is projected at \$8.3 million based on the rate of \$342 per unit.
4. Part-time faculty compensation is projected at \$2.2 million.
5. Lottery revenues are projected at \$13.7 million (\$170/FTES) based on 2022-2023 lottery revenue and enrollment projections.
6. On-going State Mandate block grant funding is projected at \$2.8 million.
7. Dedicated Revenue projections submitted by colleges at \$8.5 million.
8. Interest, "Other State", and "Other Local" income are projected to be similar to the 2022-2023

Final Budget. These sources of income include interest earned on cash balances, and other miscellaneous fees such as jury duty, royalties, handling charges, discounts, etc.

9. \$54.8 million (6.50%) for General Reserve and \$29.5 million (3.50%) for Contingency Reserve are set aside for 2023-2024.
10. \$167.7 million of ending balance is projected for the 2022-2023 Unrestricted General Fund, which includes the General Reserve and Contingency Reserve described above, as well as \$3.8 million set aside for STRS/PERS rate increases.

Chart #1A/B, Unrestricted General Fund Income and Appropriations, reflects these assumptions and compares them with 2021-2022 income and the 2022-2023 Final Budget and Current Budget as of April 30, 2023.

Chart #2, 2023-2024 Tentative Budget, Funds Available for 2023-2024, Unrestricted General Fund, represents the projected revenue available for general operations.

Chart 1A: Unrestricted General Fund Income

Income	2021-22 Actual	2022-23 Final Budget	2022-23* Budget	2022-23* Actual	2023-24 Tent. Budget
Attendance Driven					
General Revenue	470,036,212	521,307,832	580,882,633	506,550,177	637,171,442
Education Protection Act (EPA)	198,102,931	198,102,931	140,727,419	105,415,308	140,727,421
Non-Resident	7,212,160	7,120,000	7,120,000	15,655,353	8,253,600
Apprenticeship	272,246	365,396	330,891	306,933	365,396
Dedicated Revenue	10,945,581	7,103,844	7,175,729	8,536,535	8,529,440
Other Income					
Lottery-Unrestricted	17,947,609	12,927,300	17,184,600	14,766,762	13,716,400
Part-time Faculty Compensation	2,102,459	2,265,548	2,244,111	1,889,054	2,248,874
Part-time Faculty Office Hours	5,860,060	4,845,498	6,056,875	0	4,845,499
Interest	1,295,226	1,000,000	1,000,000	3,794,021	2,000,000
Other Federal	0	0	0	0	0
Other State	17,388,816	15,766,234	16,619,855	15,388,198	16,155,143
Other Local	9,162,271	9,000,000	9,000,000	5,196,014	9,000,000
Incoming Transfers	5,925,000	0	0	0	0
Total Income	746,250,572	779,804,583	788,342,113	677,498,356	843,013,215
Beginning Balance	132,935,009	164,384,701	164,384,701	164,384,701	167,738,328
Open Orders	16,439,955	18,500,747	18,500,747	18,500,747	0
Adj to Beg Bal	8,287,859	0	(38)	4,507,649	0
Total Adj Beg Balance	157,662,823	182,885,448	182,885,410	187,393,097	167,738,328
YE Open Orders	18,500,747	0	0	0	0
Less Ending Balance	164,515,012	0	0	0	0
Total Unrestricted Income	720,897,636	962,690,031	971,227,523	864,891,453	1,010,751,543
Less Intrafund w/in Unrestricted	0	0	0	0	0
Net Unrestricted Income	720,897,636	962,690,031	971,227,523	864,891,453	1,010,751,543

Chart 1B: Unrestricted General Fund Appropriations

Appropriations	2021-22 Actual	2022-23 Final Budget	2022-23* Budget	2022-23* Actual	2023-24 Tent. Budget
Certificated Salaries	282,074,106	357,617,756	342,073,619	259,777,583	393,748,395
Non-Certificated Salaries	125,409,096	149,385,481	151,048,046	121,986,763	154,629,297
Employee Benefits	194,555,148	175,866,633	184,049,497	182,922,257	196,581,162
Books & Supplies	3,749,315	7,336,804	7,897,116	3,838,862	6,291,642
Other Operating Expenses	83,642,750	135,568,282	148,129,372	77,707,704	130,171,968
Capital Outlay	3,927,374	10,613,784	9,627,145	3,740,088	5,713,115
Interfund Transfer	22,823,741	25,099,360	24,931,265	24,692,601	8,354,493
Other	4,716,105	101,201,931	103,471,463	1,440,624	115,261,471
Total Appropriations	720,897,636	962,690,031	971,227,523	676,106,482	1,010,751,543
Less Intrafund w/in Unrestricted	0	0	0	0	0
Net Appropriations	720,897,636	962,690,031	971,227,523	676,106,482	1,010,751,543

*As of April 2023 close.

Chart 2: Funds Available for 2023-2024 Unrestricted General Fund

	2022-2023 Final Budget (COLA@6.56%, Gr@0.00%)	2023-2024 Tentative Budget (COLA@8.13%, Gr@0.00%)	DIFFERENCE
Base (excluding EPA Funds)	477,019,782	578,683,346	101,663,564
EPA Funds	198,102,933	140,727,421	(57,375,512)
COLA	44,288,051	58,488,096	14,200,045
Growth	0	0	0
Lottery	12,927,300	13,716,400	789,100
Non-Resident	7,120,000	8,253,600	1,133,600
Apprenticeship	365,396	365,396	0
Part-time Faculty Compensation	2,265,548	2,248,874	(16,674)
On-Going State Mandate Block Grant	2,398,000	2,786,909	388,909
Full-Time Faculty Hiring	13,368,234	13,368,234	0
Part-time Office Hours	4,845,499	4,845,499	0
Local			
Interest	10,000,000	11,000,000	1,000,000
Dedicated Revenue	7,103,840	8,529,440	1,425,600
Total Income	779,804,583	843,013,215	63,208,632
Fund Balances			
Open Orders	18,500,747	0	(18,500,747)
Contingency Reserve	27,293,160	29,505,463	2,212,303
General Reserve	50,687,298	54,795,859	4,108,561
Other Fund Balance	86,404,243	83,437,006	(2,967,237)
Total Fund Balance	182,885,448	167,738,328	(15,147,120)
Total Proj Funds Available	962,690,031	1,010,751,543	48,061,512

Appropriations

The distribution of funds available for appropriation was determined through the adopted District Budget Allocation Mechanism. Details of the allocation concepts and calculations are presented in **Appendix F**.

The Tentative Budget Allocations (Appropriations) are summarized by location in **Chart #3**, 2023-2024 Tentative Budget Allocation, Budget Allocation Comparison, Unrestricted General Fund. The total of \$1.011 billion is \$48.1 million more than the 2022-2023 Final Budget.

Districtwide programs and services are budgeted at \$131.4 million (Gold Creek and Metro Records are budgeted at the colleges). **Chart #4**, Districtwide Accounts Appropriations, shows the 2023-2024 Tentative Budget for districtwide items compared with 2021-2022 expenditures and 2022-2023 Current Budget. Funding for districtwide programs and services and Educational Services Center functions are based on the level of services and programs that will remain at the district-wide level.

Contingency Reserve is established at 3.50% of the Unrestricted General Revenue, and General Reserve is established at 6.50% of the Unrestricted General Revenue.

Summary

The 2023-2024 Budget will be adjusted to include changes to state revenue provided in the adopted State Budget, 2022-2023 ending balances, open orders, and any additional revenue adjustments for the Final Budget.

Chart 3: 2023-2024 Tentative Budget Unrestricted General Fund

	2022-2023 Final Budget w/ Distributed Balances	2022-2023 Final Budget w/o Distributed Balances	2023-2024 Tentative Budget
City	70,203,973	68,894,646	73,839,649
East	149,292,287	132,737,664	143,290,001
Harbor	44,064,194	39,345,407	42,073,067
Mission	44,397,599	41,111,541	43,352,910
Pierce	95,708,304	83,432,451	89,825,305
Southwest	36,344,088	33,819,419	35,189,382
Trade-Tech	88,651,562	71,120,518	75,405,269
Valley	83,263,406	71,268,198	74,705,578
West	48,325,433	46,371,025	51,065,017
College Total	660,250,846	588,100,870	628,746,178
Educational Services Center	36,924,779	34,536,380	37,507,507
Information Technology	19,699,419	18,605,657	20,026,967
Districtwide Services	138,745,488	122,502,004	131,372,551
Contingency Reserve	27,293,160	27,293,160	29,505,463
General Reserve	50,687,298	50,687,298	54,795,859
STRS/PERS Reserve	3,830,001	3,830,001	0
Other District-wide	1,947,141	0	0
Van de Kamp Innovation	2,943,314	1,018,604	1,236,396
Supplemental Retirement (SRP)	4,772,488	4,772,488	4,772,489
Funds for Deferred Maint	15,596,092	15,596,092	16,860,264
Undistributed Balance	5	95,747,476	85,927,869
TOTAL	962,690,031	962,690,031	1,010,751,543

Chart 4: Districtwide Accounts

	2021-22 Actual Expenditure	2022-23 Current Budget*	2023-24 Tentative Budget	2023-24 % of Total
A. Operating Budgets				
Academic Senate	1,011,533	965,525	1,198,729	0.91%
Accreditation	-	133,000	25,000	0.02%
Audit Expense	620,000	700,000	700,000	0.53%
Benefits - Retiree	25,842,862	25,570,015	30,680,000	23.30%
Central Financial Aid Unit	1,209,930	1,896,040	1,908,034	1.45%
Dolores Huerta Center	374,048	431,906	428,582	0.33%
DW Mandatory Memberships	512,040	855,595	600,000	0.46%
DW Marketing (Public Relations)	855,911	1,531,436	2,000,000	1.52%
Employee Assistance Program	145,759	450,002	220,000	0.17%
Environmental Health & Safety	306,956	895,853	645,000	0.49%
Framework for Racial Equity	800,000	-	-	0.00%
Gold Creek	91,921	164,749	192,806	0.15%
HR-Training & Development	81,790	395,464	285,000	0.22%
Metro Records	100,328	106,166	108,379	0.08%
Special Projects	532,736	1,199,253	1,028,296	0.78%
Operating Budgets - Total	32,485,814	35,295,004	40,019,826	30.39%
B. Operating budgets with Var Exp				
Collective Bargaining	511,182	1,156,000	837,000	0.64%
Insurance	6,842,216	9,179,208	11,370,610	8.64%
Legal Expense	4,863,288	6,391,492	5,085,000	3.86%
Reserve for Ins/Legal/WC	-	-	3,017,911	2.29%
Staff Training, Legal	135,449	343,140	165,000	0.13%
Worker's Compensation	4,658,026	5,075,599	5,159,500	3.92%
Operating Budgets with Variable Exp - Total	17,010,161	22,145,439	25,635,021	19.47%
C. Other Centralized Accounts				
AB-705	1,313,679	3,977,490	-	0.00%
Board Election	-	6,000,000	4,500,000	3.42%
District Safety/Operations	75,368	80,000	1,376,870	1.05%
District Safety/Sheriff	22,023,615	25,840,376	26,038,988	19.78%
Districtwide Benefits	172,270	70,000	150,000	0.11%
Financial Services	9,210	199,200	90,000	0.07%
Health Benefits Administration	458,130	812,158	475,000	0.36%
LA College Promise	50,000	50,000	50,000	0.04%
Project Match	25,410	170,555	117,000	0.09%
Public Policy (State & Federal Advocates)	602,227	930,463	545,700	0.41%
Staff Development	10,702	129,380	35,000	0.03%
SW WEC Settlement	-	306,117	323,877	0.25%
Tuition Reimbursement	295,491	1,425,495	593,000	0.45%
Vacation Balance	3,141,477	900,000	1,000,000	0.76%
Wellness Program	13,781	177,450	75,000	0.06%
Other Centralized Accounts - Total	28,191,360	41,068,684	35,370,435	26.86%
D. Information Technology				
IT-Academic & Student Applications	2,281,609	6,420,141	3,730,976	2.83%
IT-Cyber Security	-	250,000	250,000	0.19%
IT-Districtwide College Technology Services	3,476,275	5,878,088	3,816,079	2.90%
IT-ERP/SAP	2,007,523	2,746,225	2,051,893	1.56%
IT-Information Security	232,387	876,631	740,500	0.56%
IT-Network	351,643	3,233,402	3,191,522	2.42%
IT-Region 1 College Technology Services	3,911,011	4,359,922	4,670,834	3.55%
IT-Region 2 College Technology Services	3,227,909	3,197,466	3,702,195	2.81%
IT-Region 3 College Technology Services	2,726,672	3,124,931	3,654,452	2.78%
IT-Service Center	837,266	1,039,353	776,000	0.59%
IT-Software System	1,638,882	2,127,743	1,697,694	1.29%
IT-Special Project-ERP System	458,200	365,300	-	0.00%
IT-Special Project-Website Redesign	19,272	2,675,857	-	0.00%
IT-Student Systems & Web Services	1,631,804	4,151,758	2,366,309	1.80%
Information Technology - Total	22,800,455	40,446,818	30,648,454	23.28%
Grand Total	100,487,788	138,955,945	131,673,736	100.00%

*2022-23 Current Budget is as of April 2023 close.

Summary

Summary of All Funds

Chart #5A/B, SUMMARY OF ALL FUNDS, is provided to summarize the District's total budget by source of funding and major object of expenditures. It is provided for information purposes only, and the reader is reminded that separate fund categories are established to segregate and restrict monies. While transfers between fund categories are permitted, these transfers are subject to restriction according to the source of the funds or directive of the Board.

The reader will note that transfers are deducted from both revenues and appropriations in the total columns. This is done so that the funds transferred, either between fund categories (interfund transfers) or between the Unrestricted and Restricted General Funds (intrafund transfers), are not counted twice in the totals.

Income

- **Federal Income:** Federal income represents funds projected for Student Financial Aid programs, CTE programs, and other federal specially funded programs. This funding source is below the 2022-2023 current budget as of April 30, 2023 primarily because federal financial aid grants are not yet fully budgeted in the Student Financial Aid Fund. As is customary, other federal funded programs are conservative estimates.
- **State Income:** State income is less than in the current budget. The state supports a number of categorical programs designed to accomplish specific objectives. The state general revenue includes 8.13% for COLA and 0.00% for enrollment growth and access. The categorical state funded programs such as DSPS, EOPS, CalWORKs, Strong Workforce, and Student Equity and Achievement are budgeted at 95% of the 2022-2023 budget. FKCE is budgeted at 93% of the 2022-2023 budget. EOPS-CARE and EOPS-NEXTUP are budgeted at 90% and 70% of the 2022-2023 budget, respectively. State support has not yet been finalized for Instructional Equipment, Economic Development, Career Technical Education, Staff/Faculty Diversity, and Staff Development. Capital Outlay and Deferred Maintenance state funded projects are not budgeted at this time, but are on-going projects projected to be carried forward in the Final Budget. Funding for these state categorical programs will be augmented in the Final Budget.
- **Local Tax:** This source of funds has been revised to reflect current projections. Local property taxes are an element of the state funding formula (see Income section), and changes are offset against state apportionment.
- **Other Local:** Local income is budgeted similarly to the level of the 2022-2023 budget.
- **Intrafund Transfer:** This account reflects a transfer of funds from the Unrestricted General Fund to the Restricted General Fund to comply with mandatory matching requirements of federal and state programs. Additional transfers will be included in the Final Budget as program funding is confirmed.
- **Interfund Transfer:** This represents revenues received as a result of transfers between fund categories. The Child Development Fund may receive an augmentation from the General Fund to support operations.

- Beginning Balance: The Restricted General Fund Balance is not reflected at this stage of budget development. When the District financials are closed for 2022-2023 and General Fund balances, both restricted and unrestricted, are determined, they will be added.
- Ending Balance: The ending balance for each fund represents projected unexpended funds available for re-appropriation.

Appropriations

The Appropriations section contains a more complete comparison of appropriations by sub-commitment item within each fund.

The distribution of funds among appropriation categories in the Restricted General Fund is not complete at the establishment of the Tentative Budget because funding for most restricted programs is awaiting final confirmation from the awarding agency and budgets are still under development.

Chart 5A: Summary of All Funds Three-Year Comparison – Income

	2021-22 Year End Actual	2022-23 Current Budget*	2023-24 Total Budget	2023-24 Unrestricted Gen Fund	2023-24 Restricted Gen Fund	2023-24 Total Gen Fund	2023-24 Bookstore	2023-24 Cafeteria	2023-24 Child Dev	2023-24 Special Reserve	2023-24 Building Fund	2023-24 Financial Aid	2023-24 Debt Services
Federal	359,997,925	401,480,230	166,897,034		4,265,993	4,265,993							162,631,041
State	651,272,830	1,010,795,425	709,659,995	521,880,385	100,648,994	622,529,379			1,296,300	13,987,675			71,846,641
Local Tax	248,329,453	258,571,389	272,769,790	272,769,790		272,769,790							
Local Other	95,082,822	96,130,685	81,547,869	48,363,040	7,352,272	55,715,312	18,388,504	1,403,673	105,619	346,958	4,887,803	700,000	
Interfund Transfers	26,444,953	24,931,265	8,354,493			0	452,972	247,315	730,923				6,923,283
Intrafund Transfers	11,333,520	1,439,112	622,477		622,477	622,477							
Total Income	1,392,461,503	1,793,348,106	1,239,851,658	843,013,215	112,889,736	955,902,951	18,841,476	1,650,988	2,132,842	14,334,633	4,887,803	235,177,682	6,923,283
Beginning Balance**	3,929,151,555	3,741,700,414	8,779,020,447	167,738,328	0	167,738,328	0	0	0	104,672,750	8,506,609,369	0	0
Adj to Beg Balance	8,040,307	406,089	0	0	0	0	0	0	0	0	0	0	0
Reserve/Open Orders	32,789,293	83,665,670	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	5,362,442,659	5,619,120,279	10,018,872,105	1,010,751,543	112,889,736	1,123,641,279	18,841,476	1,650,988	2,132,842	119,007,383	8,511,497,172	235,177,682	6,923,283
Less YE Open Orders	83,665,670	0	0	0	0	0	0	0	0	0	0	0	0
Less Ending Balance	3,742,222,166	73,583,907	0	0	0	0	0	0	0	0	0	0	0
Less Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Revenue	1,536,554,823	5,545,536,373	10,018,872,105	1,010,751,543	112,889,736	1,123,641,279	18,841,476	1,650,988	2,132,842	119,007,383	8,511,497,172	235,177,682	6,923,283
Less Intrafund within Unrestricted	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Revenue	1,536,554,823	5,545,536,373	10,018,872,105	1,010,751,543	112,889,736	1,123,641,279	18,841,476	1,650,988	2,132,842	119,007,383	8,511,497,172	235,177,682	6,923,283
Less Intrafund Unr/Res	11,333,520	1,439,112	622,477	--	622,477	622,477	0	0	0	0	0	0	0
Less Interfund Transfers	26,444,953	24,931,265	8,354,493	--	--	--	--	--	--	--	--	--	--
Available for Appropriation	1,498,776,350	5,519,165,996	10,009,895,135	1,010,751,543	112,267,259	1,123,018,802	18,841,476	1,650,988	2,132,842	119,007,383	8,511,497,172	235,177,682	6,923,283

*As of April 2023 close.

**Beg Balance includes authorized, but not yet issued bonds J, CC, and LA (\$175,000,000 for J, \$2,550,000,000 for CC, and \$5,300,000,000 for LA).

Chart 5B: Summary of All Funds Three-Year Comparison – Appropriations

	2021-22 Year End Actual	2022-23 Current Budget*	2023-24 Total Budget	2023-24 Unrestricted Gen Fund	2023-24 Restricted Gen Fund	2023-24 Total Gen Fund	2023-24 Bookstore	2023-24 Cafeteria	2023-24 Child Dev	2023-24 Special Reserve	2023-24 Building Fund	2023-24 Financial Aid	2023-24 Debt Services
Certificated Salaries	363,813,712	426,769,984	423,700,819	393,748,395	28,647,350	422,395,745		5,000	1,300,074				
Non-Certificated Salaries	183,194,239	227,511,506	190,630,444	154,629,297	31,437,675	186,066,972	4,217,378	310,883	35,211				
Employee Benefits	238,673,329	234,611,941	224,135,560	196,581,162	17,917,945	214,499,107	2,077,865	48,681	586,624				6,923,283
Books & Supplies	32,039,740	48,938,348	25,882,644	6,291,642	7,823,483	14,115,125	10,896,051	855,774	8,392	7,302			
Other Expenses	196,122,084	1,675,793,693	6,842,454,234	130,171,968	13,248,138	143,420,106	811,137	203,418	13,767	111,597,218	6,586,408,588		
Capital Outlay	206,280,762	2,215,741,580	1,934,216,022	5,713,115	2,304,399	8,017,514	285,704	59,605		4,139,615	1,921,713,584		
Interfund Transfers	26,444,953	24,931,265	8,354,493	8,354,493		8,354,493							
Other	289,986,005	691,238,056	369,497,889	115,261,471	11,510,746	126,772,217	553,341	167,627	188,774	3,263,248	3,375,000	235,177,682	
Total Appropriations	1,536,554,823	5,545,536,373	10,018,872,105	1,010,751,543	112,889,736	1,123,641,279	18,841,476	1,650,988	2,132,842	119,007,383	8,511,497,172	235,177,682	6,923,283
Less Intrafund w/in Unr	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Appropriations	1,536,554,823	5,545,536,373	10,018,872,105	1,010,751,543	112,889,736	1,123,641,279	18,841,476	1,650,988	2,132,842	119,007,383	8,511,497,172	235,177,682	6,923,283
Less Intrafund Unr bet Loc	0	0	0	0	--	0	0	0	0	0	0	0	0
Less Intrafund Unr/Res	11,333,520	1,439,112	622,477	--	622,477	622,477	0	0	0	0	0	0	0
Less Interfund Transfers	26,444,953	24,931,265	8,354,493	--	--	--	--	--	--	--	--	--	--
Net Appropriations	1,498,776,350	5,519,165,996	10,009,895,135	1,010,751,543	112,267,259	1,123,018,802	18,841,476	1,650,988	2,132,842	119,007,383	8,511,497,172	235,177,682	6,923,283

*As of April 2023 close.

General Fund Income

General Fund Income and Balances

The District's General Fund income and balances are categorized by income sources. The following discussion summarizes the General Fund by source of funds.

Total General Fund

Funds of \$1.123 billion available for appropriation in the General Fund (**Chart #6A/B**) include unrestricted and restricted income. Unrestricted funds support the general operations of the District and may be appropriated with greater discretion by the governing board. Restricted funds, whatever the source, must be used in accordance with the guidelines provided either by statute, the funding agency, or the Board of Trustees.

- Beginning Balances represent unrestricted and restricted funds carried forward from the prior fiscal year. \$167.7 million for Unrestricted General Fund balance from the 2022-2023 fiscal year is projected and included in the Tentative Budget. Location balances are not included until Final Budget after the fiscal year for 2022-2023 has ended.
- Incoming Transfers: There is no interfund transfer from other funds to the General Fund. Within the General Fund, however, transfer funds provide required matching fund support from the Unrestricted General Fund for Disabled Student Programs and Services (DSPS) and the Federal Work Study (FWS) program. Colleges may also choose to provide additional subsidies from their unrestricted operating budgets to fund other unrestricted/restricted programs. These transfers are called intrafund transfers as they occur within the General Fund.

Because intrafund transfers are shown in both the unrestricted programs where they originate and the restricted programs to which they go, the total General Fund is overstated by this amount of the transfer. Therefore, these intrafund transfers are subtracted from the General Fund total in order to show the actual amount available to support programs.

Chart 6A: Total General Fund Income

INCOME	2021-22 Actual	2022-23 Final Budget	2022-23* Budget	2022-23* Actual	2023-24 Tent. Budget
Federal	131,953,580	79,503,518	98,831,694	37,473,008	4,265,993
General Revenue	470,036,212	521,307,832	580,882,633	506,550,177	637,171,442
Educ Protection Act (EPA)	198,102,931	198,102,931	140,727,419	105,415,308	140,727,421
Non-Resident	7,212,160	7,120,000	7,120,000	15,655,353	8,253,600
Apprenticeship	272,246	365,396	330,891	306,933	365,396
Dedicated Revenue	10,945,581	7,103,844	7,175,729	8,536,535	8,529,440
Lottery-Unrestricted	17,947,609	12,927,300	17,184,600	14,766,762	13,716,400
Lottery-Restricted (Prop 20)	8,392,626	5,094,881	5,094,881	3,885,368	5,405,887
Part-time Faculty Comp	2,102,459	2,265,548	2,244,111	1,889,054	2,248,874
Part-time Faculty Office Hours	5,860,060	4,845,498	6,056,875	0	4,845,499
Interest	1,295,226	1,000,000	1,000,000	3,794,021	2,000,000
Other State	164,030,273	188,622,850	394,006,808	332,779,916	111,398,250
Other Local	17,360,030	35,103,274	37,570,019	14,031,903	16,352,272
Incoming Transfers	11,499,115	1,312,678	1,439,112	1,439,112	622,477
TOTAL INCOME	1,047,010,108	1,064,675,550	1,299,664,772	1,046,523,451	955,902,951
Beginning Balance	157,976,291	208,869,038	208,869,038	208,869,038	167,738,328
Open Orders	16,955,204	19,907,046	19,907,046	19,907,046	0
Adj to Beginning Balance	8,017,173	0	0	4,551,684	0
Other Adjustments	0	0	0	0	0
TOTAL ADJ BEG BALANCE	182,948,668	228,776,084	228,776,084	233,327,768	167,738,328
Less Open Orders to CF	19,907,046	0	0	0	0
Less Ending Balance	208,968,321	1,930,956	0	0	0
TOTAL GENERAL FUND INCOME	1,001,083,410	1,291,520,678	1,528,440,856	1,279,851,218	1,123,641,279
Less Intrafund Transfers	11,333,520	1,312,678	1,439,112	1,439,112	622,477
NET GENERAL FUND INCOME	989,749,890	1,290,208,000	1,527,001,744	1,278,412,106	1,123,018,802

Chart 6B: Total General Fund Appropriations

APPROPRIATIONS	2021-22 Actual	2022-23 Final Budget	2022-23* Budget	2022-23* Actual	2023-24 Tent. Budget
Certificated Salaries	358,688,293	410,386,033	420,947,596	307,915,158	422,395,745
Non-Certificated Salaries	176,358,300	200,238,937	220,234,160	159,066,671	186,066,972
Employee Benefits	226,435,941	201,057,194	222,640,341	209,830,763	214,499,107
Books & Supplies	19,966,945	27,580,230	33,455,635	10,302,522	14,115,125
Other Operating Expenses	147,583,109	201,052,058	272,380,863	108,952,528	143,420,106
Capital Outlay	20,135,739	37,820,307	48,977,224	16,514,761	8,017,514
Interfund Transfer	26,279,358	25,099,360	24,931,265	24,692,601	8,354,493
Other	25,635,723	188,286,559	284,873,772	19,435,156	126,772,217
TOTAL APPROPRIATIONS	1,001,083,410	1,291,520,678	1,528,440,856	856,710,159	1,123,641,279
Less Intrafund Unr/Res	11,333,520	1,312,678	1,439,112	1,439,112	622,477
NET APPROPRIATIONS	989,749,890	1,290,208,000	1,527,001,744	855,271,047	1,123,018,802

*As of April 2023 close.

Unrestricted General Fund

Chart #7 is a summary of Unrestricted General Fund Income by source of funds. State revenues make up the largest source of funds, followed by property tax revenue. The principal source of unrestricted income for the District is generated through the Student-Centered Funding Formula. These funds, termed State General Revenues, total \$777.9 million and make up 92.3% of the District's Unrestricted General Fund income.

State General Revenue Income

The State General Revenue income projection is established by computing the District's State funding guarantee "hold harmless" and adjusting for inflation and growth.

COLA is projected at 8.13% and funded enrollment growth revenue is projected at 0.00%.

State General Revenue income is derived from several sources (as reflected in Chart #7): State Apportionment, Tax Relief Subventions and Property Taxes, Education Protection Act Fund (EPA), and 98% of the Enrollment Fees.

Other Unrestricted Income

- Lottery: Based on a \$/FTES for all FTES (as opposed to the funded FTES used in the General Revenue calculation). The current projection per FTES is \$170.
- On-going State Mandate Block Grant: \$2.8 million.
- Interest Income: Represents income earned from the investment of surplus District cash by the County Treasurer.
- Non-Resident Tuition: Represents fees of \$342/unit paid by non-residents of California.
- Dedicated Revenue: Revenue arising from locally-managed activities, identified with individual locations.
- Other Local: Miscellaneous income from various sources.

Chart 7: Projected Source of Funds - Unrestricted General Fund

State General Revenues	Amount
Base	578,683,346
COLA (EST. @ 8.13%)	58,488,096
Growth (EST. @ 0.00%)	0
Education Protection Act (EPA)	140,727,421
Total State Apportionment	777,898,863
Total General Revenues	777,898,863
Part-Time Faculty Compensation	2,248,874
Lottery	13,716,400
Non-Resident Tuition	8,253,600
Apprenticeship	365,396
On-Going State Mandate Block Grant	2,786,909
Full Time Faculty Hiring	13,368,234
Other State	4,845,499
Interest	2,000,000
Other Local	9,000,000
Dedicated Revenue	8,529,440
Incoming Transfer	0
Less Intrafund within Unrestricted	0
Total Unrestricted GF Income	843,013,215
Open Orders	0
Contingency Reserve	29,505,463
General Reserve	54,795,859
Other Fund Balance	83,437,006
Total Funds Available for Appropriation	1,010,751,543

Restricted General Fund

Chart #8A/B is a summary of the Tentative Budget section of Restricted General Fund income budgeted to date. It is expected that the District will accept and appropriate additional federal and state categorical programs during the year.

- **Federal Income:** CTE Programs comprise the largest separate category of programs from federal sources of income. "Other Federal" includes programs such as Federal Pell Grant ACA, FSEOG, and Federal Work Study. Only the FSEOG and Federal Work Study programs have been accepted by the Board at this time.
- **State Categoricals:** The state supports a number of categorical programs designed to accomplish specific objectives. Primarily, they are the Student Financial Aid Administration Program, Strong Workforce, Student Equity and Achievement, Extended Opportunities Programs and Services (EOPS), CARE, Foster and Kinship Care Education (FKCE), Disabled Students Programs and Services (DSPS), CalWORKs, and TANF.
- **Local Restricted Programs:** The primary restricted programs funded locally are Community Services, Parking, and Health Services. Community Services is restricted because statute does not allow the District to charge more than its costs. Parking and Health Services are supported by a fee and this revenue is restricted by the statute establishing the fee.
- **Beginning Balances:** Beginning balances represent projected unspent funds from the prior year that can be carried forward and spent within the program where they were generated.

Chart 8A: Restricted General Fund Income

Income	2021-22 Actual	2022-23 Final Budget	2022-23* Budget	2022-23* Actual	2023-24 Tent. Budget
Federal					
Federal Perkins	4,509,414	4,387,939	5,241,452	0	0
Other SFP	127,444,166	75,115,579	93,590,242	37,473,008	4,265,993
Total Federal	131,953,580	79,503,518	98,831,694	37,473,008	4,265,993
State					
Disabled Student Prog & Svs	7,429,154	8,070,725	11,418,557	8,913,935	8,614,871
Extended Oppor Prog & Svs	8,445,730	7,336,570	9,075,886	15,235,317	7,395,148
Instructional Equipment	16,630,635	0	0	0	0
Lottery - Restricted (Prop 20)	8,392,626	5,094,881	5,094,881	3,885,368	5,405,887
Student Equity and Achievement	42,699,430	59,895,149	66,492,061	58,422,117	45,629,156
Staff Development	0	0	0	0	0
Staff Diversity	50,000	0	138,888	116,666	0
Other	71,386,507	97,554,172	290,261,561	234,703,682	33,603,932
Total State	155,034,082	177,951,497	382,481,834	321,277,086	100,648,994
Local					
Community Services	1,910,350	3,118,013	3,118,013	1,362,542	2,250,632
Health Services	3,143,770	4,680,210	4,680,210	3,981,763	4,030,353
Parking	29,729	1,284,237	1,284,237	30,122	961,987
Other	3,113,910	17,020,814	19,487,559	3,461,462	109,300
Total Local	8,197,759	26,103,274	28,570,019	8,835,890	7,352,272
Incoming Transfers	5,574,115	1,312,678	1,439,112	1,439,112	622,477
Total Income	300,759,536	284,870,967	511,322,659	369,025,095	112,889,736
Beginning Balance	25,041,282	44,484,337	44,484,337	44,484,337	0
Open Orders	515,249	1,406,299	1,406,299	1,406,299	0
CF Balance	0	0	0	0	0
Adj to Beginning Balance	(270,686)	0	38	44,035	0
Other Adjustments	0	0	0	0	0
Less YE Open Orders	1,406,299	0	0	0	0
Less Ending Balance	44,453,308	1,930,956	0	0	0
Total Restricted Income	280,185,774	328,830,647	557,213,333	414,959,766	112,889,736

Chart 8B: Restricted General Fund Appropriations

APPROPRIATIONS	2021-22 Actual	2022-23 Final Budget	2022-23* Budget	2022-23* Actual	2023-24 Tent. Budget
Certificated Salaries	76,614,187	52,768,277	78,873,977	48,137,575	28,647,350
Non-Certificated Salaries	50,949,204	50,853,456	69,186,114	37,079,908	31,437,675
Employee Benefits	31,880,793	25,190,561	38,590,844	26,908,506	17,917,945
Books & Supplies	16,217,630	20,243,426	25,558,519	6,463,660	7,823,483
Other Operating Expenses	63,940,359	65,483,776	124,251,491	31,244,823	13,248,138
Capital Outlay	16,208,365	27,206,523	39,350,079	12,774,673	2,304,399
Interfund Transfer	3,455,617	0	0	0	0
Other	20,919,618	87,084,628	181,402,309	17,994,532	11,510,746
TOTAL APPROPRIATIONS	280,185,774	328,830,647	557,213,333	180,603,678	112,889,736

*As of April 2023 close.

Unrestricted General Fund Appropriations

**Los Angeles Community College District
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	117,062,091	16.2%	133,065,967	13.7%	135,901,578	13.4%
120000	Non-Teaching, Regular	52,796,024	7.3%	58,510,257	6.0%	57,198,527	5.7%
130000	Teaching, Hourly	106,178,264	14.7%	144,218,423	14.8%	194,935,457	19.3%
140000	Non-Teaching, Hourly	6,037,727	0.8%	5,978,972	0.6%	5,412,833	0.5%
190000	Misc Certificated Salaries	0	0.0%	300,000	0.0%	300,000	0.0%
	Total Certificated Salaries	282,074,106	39.1%	342,073,619	35.2%	393,748,395	39.0%
210000	Classified, Regular	106,834,071	14.8%	126,782,928	13.1%	133,503,051	13.2%
220000	Instructional Aides, Regular	11,429,153	1.6%	14,493,850	1.5%	14,718,160	1.5%
230000	Sub/Relief, Unclassified	4,710,311	0.7%	5,196,174	0.5%	4,103,997	0.4%
240000	Instructional Aides, Non-Perm	2,435,562	0.3%	4,575,094	0.5%	2,304,089	0.2%
	Total Non-Certificated Salaries	125,409,096	17.4%	151,048,046	15.6%	154,629,297	15.3%
310000	STRS Employer Contributions	48,578,229	6.7%	54,108,200	5.6%	53,153,156	5.3%
320000	PERS Employer Contributions	39,465,243	5.5%	40,922,100	4.2%	49,390,717	4.9%
330000	OASDHI Contributions	10,662,920	1.5%	11,661,750	1.2%	12,573,308	1.2%
340000	Medical/Dental Contributions	110,747,075	15.4%	111,146,465	11.4%	113,918,785	11.3%
350000	State Unemployment Insurance	2,717,885	0.4%	708,225	0.1%	3,240,615	0.3%
360000	Workers Compensation Insurance	3,658,907	0.5%	4,000,000	0.4%	4,000,000	0.4%
370000	Local Retirement System	615,991	0.1%	772,125	0.1%	5,124,206	0.5%
390000	Misc Employee Benefits	(21,891,101)	-3.0%	(39,269,368)	-4.0%	(44,819,625)	-4.4%
	Total Benefits	194,555,148	27.0%	184,049,497	19.0%	196,581,162	19.4%
420000	Books	(1,288)	0.0%	3,988	0.0%	5,850	0.0%
440000	Instructional Media Materials	69,264	0.0%	1,382,129	0.1%	1,485,432	0.1%
450000	Supplies	3,681,339	0.5%	6,510,999	0.7%	4,800,360	0.5%
	Total Printing & Supplies	3,749,315	0.5%	7,897,116	0.8%	6,291,642	0.6%
540000	Insurance	6,605,369	0.9%	9,277,558	1.0%	11,249,033	1.1%
550000	Utilities & Housekeeping Expense	18,048,683	2.5%	26,373,404	2.7%	27,433,760	2.7%
560000	Contracts & Rentals	36,977,078	5.1%	66,142,742	6.8%	52,641,628	5.2%
570000	Legal, Election, Audit	5,981,384	0.8%	10,127,356	1.0%	10,471,000	1.0%
580000	Other Expense	16,030,237	2.2%	35,975,895	3.7%	27,876,546	2.8%
590000	Misc Other Expense	0	0.0%	232,417	0.0%	500,001	0.0%
	Total Operating Expenses	83,642,750	11.6%	148,129,372	15.3%	130,171,968	12.9%
620000	Buildings	0	0.0%	0	0.0%	5,000	0.0%
630000	Books & Materials for Libraries	30,162	0.0%	120,542	0.0%	120,542	0.0%
640000	Equipment	3,577,256	0.5%	8,031,128	0.8%	4,459,397	0.4%
650000	Lease/Purchase	319,957	0.0%	1,475,475	0.2%	1,128,176	0.1%
	Total Capital Outlay	3,927,374	0.5%	9,627,145	1.0%	5,713,115	0.6%
730000	Interfund Transfers	22,823,741	3.2%	24,931,265	2.6%	8,354,493	0.8%
739900	Intrafund Transfer - Restr/Unrestr	5,574,115	0.8%	1,439,112	0.1%	622,477	0.1%
740000	Reallocations/Adjustments	(858,010)	-0.1%	0	0.0%	0	0.0%
750000	Loans/Grants	0	0.0%	800	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	102,031,551	10.5%	114,638,994	11.3%
	Total Other	27,539,846	3.8%	128,402,728	13.2%	123,615,964	12.2%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	720,897,636	100.0%	971,227,523	100.0%	1,010,751,543	100.0%

*2022-23 Current Budget is as of APRIL 2023 closing.

**Los Angeles City College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	13,014,517	20.0%	13,328,749	18.7%	14,383,768	19.5%
120000	Non-Teaching, Regular	6,014,341	9.2%	6,608,438	9.3%	6,317,633	8.6%
130000	Teaching, Hourly	14,351,015	22.1%	15,609,418	22.0%	13,161,436	17.8%
140000	Non-Teaching, Hourly	806,210	1.2%	611,604	0.9%	553,051	0.7%
	Total Certificated Salaries	34,186,082	52.6%	36,158,209	50.9%	34,415,888	46.6%
210000	Classified, Regular	8,573,433	13.2%	10,467,848	14.7%	11,427,119	15.5%
220000	Instructional Aides, Regular	1,475,880	2.3%	1,998,858	2.8%	1,973,372	2.7%
230000	Sub/Relief, Unclassified	733,446	1.1%	551,076	0.8%	475,947	0.6%
240000	Instructional Aides, Non-Perm	114,784	0.2%	58,148	0.1%	89,000	0.1%
	Total Non-Certificated Salaries	10,897,543	16.8%	13,075,930	18.4%	13,965,438	18.9%
390000	Misc Employee Benefits	15,203,794	23.4%	12,943,848	18.2%	15,507,516	21.0%
	Total Benefits	15,203,794	23.4%	12,943,848	18.2%	15,507,516	21.0%
420000	Books	0	0.0%	150	0.0%	150	0.0%
440000	Instructional Media Materials	27,237	0.0%	627,290	0.9%	702,314	1.0%
450000	Supplies	231,717	0.4%	470,381	0.7%	454,598	0.6%
	Total Printing & Supplies	258,954	0.4%	1,097,821	1.5%	1,157,062	1.6%
550000	Utilities & Housekeeping Expense	2,721,790	4.2%	2,796,294	3.9%	3,314,664	4.5%
560000	Contracts & Rentals	294,157	0.5%	655,053	0.9%	867,044	1.2%
580000	Other Expense	592,648	0.9%	2,103,989	3.0%	2,962,612	4.0%
	Total Operating Expenses	3,608,594	5.5%	5,555,336	7.8%	7,144,320	9.7%
630000	Books & Materials for Libraries	30,162	0.0%	120,000	0.2%	120,000	0.2%
640000	Equipment	315,602	0.5%	738,594	1.0%	680,592	0.9%
650000	Lease/Purchase	34,533	0.1%	39,464	0.1%	91,464	0.1%
	Total Capital Outlay	380,297	0.6%	898,058	1.3%	892,056	1.2%
730000	Interfund Transfers	241,617	0.4%	616,450	0.9%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	131,436	0.2%	78,181	0.1%	22,339	0.0%
740000	Reallocations/Adjustments	131,147	0.2%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	682,827	1.0%	735,030	1.0%
	Total Other	504,200	0.8%	1,377,458	1.9%	757,369	1.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	65,039,464	100.0%	71,106,660	100.0%	73,839,649	100.0%

*2022-23 Current Budget is as of April 2023 closing.

East Los Angeles College
Unrestricted General Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	27,543,447	22.2%	31,304,005	20.7%	31,674,828	22.1%
120000	Non-Teaching, Regular	10,572,027	8.5%	11,133,675	7.4%	12,220,819	8.5%
130000	Teaching, Hourly	23,378,977	18.8%	27,227,658	18.0%	29,705,798	20.7%
140000	Non-Teaching, Hourly	1,531,427	1.2%	1,920,650	1.3%	1,879,647	1.3%
	Total Certificated Salaries	63,025,878	50.8%	71,585,988	47.4%	75,481,092	52.7%
210000	Classified, Regular	15,693,666	12.6%	17,156,002	11.4%	17,950,969	12.5%
220000	Instructional Aides, Regular	3,200,602	2.6%	3,516,697	2.3%	3,505,527	2.4%
230000	Sub/Relief, Unclassified	574,730	0.5%	855,285	0.6%	824,471	0.6%
240000	Instructional Aides, Non-Perm	527,130	0.4%	582,367	0.4%	618,618	0.4%
	Total Non-Certificated Salaries	19,996,128	16.1%	22,110,351	14.6%	22,899,585	16.0%
390000	Misc Employee Benefits	30,489,270	24.6%	22,794,291	15.1%	27,941,993	19.5%
	Total Benefits	30,489,270	24.6%	22,794,291	15.1%	27,941,993	19.5%
420000	Books	(2,273)	0.0%	1,000	0.0%	0	0.0%
440000	Instructional Media Materials	0	0.0%	5,682	0.0%	5,682	0.0%
450000	Supplies	468,273	0.4%	752,663	0.5%	556,297	0.4%
	Total Printing & Supplies	466,000	0.4%	759,345	0.5%	561,979	0.4%
550000	Utilities & Housekeeping Expense	3,859,145	3.1%	4,261,858	2.8%	4,362,928	3.0%
560000	Contracts & Rentals	4,196,500	3.4%	8,263,985	5.5%	7,449,649	5.2%
580000	Other Expense	1,298,957	1.0%	2,388,909	1.6%	2,151,889	1.5%
	Total Operating Expenses	9,354,601	7.5%	14,914,752	9.9%	13,964,466	9.7%
640000	Equipment	150,057	0.1%	536,464	0.4%	424,631	0.3%
650000	Lease/Purchase	53,558	0.0%	130,040	0.1%	133,540	0.1%
	Total Capital Outlay	203,614	0.2%	666,504	0.4%	558,171	0.4%
730000	Interfund Transfers	390,023	0.3%	503,408	0.3%	462,122	0.3%
739900	Intrafund Transfer - Restr/Unrestr	102,727	0.1%	6,553	0.0%	0	0.0%
740000	Reallocations/Adjustments	157,286	0.1%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	17,660,347	11.7%	1,420,593	1.0%
	Total Other	650,036	0.5%	18,170,308	12.0%	1,882,715	1.3%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	124,185,527	100.0%	151,001,539	100.0%	143,290,001	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Los Angeles Harbor College
Unrestricted General Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	6,723,671	18.0%	8,481,100	19.1%	7,916,831	18.8%
120000	Non-Teaching, Regular	3,750,565	10.0%	4,260,581	9.6%	4,157,304	9.9%
130000	Teaching, Hourly	6,521,857	17.4%	6,343,600	14.3%	3,919,894	9.3%
140000	Non-Teaching, Hourly	535,542	1.4%	680,839	1.5%	535,554	1.3%
	Total Certificated Salaries	17,531,636	46.9%	19,766,120	44.5%	16,529,583	39.3%
210000	Classified, Regular	5,467,555	14.6%	6,708,207	15.1%	6,643,540	15.8%
220000	Instructional Aides, Regular	736,910	2.0%	865,188	1.9%	747,460	1.8%
230000	Sub/Relief, Unclassified	563,831	1.5%	501,944	1.1%	417,729	1.0%
240000	Instructional Aides, Non-Perm	204,537	0.5%	258,633	0.6%	210,517	0.5%
	Total Non-Certificated Salaries	6,972,832	18.7%	8,333,972	18.8%	8,019,246	19.1%
350000	State Unemployment Insurance	(30,469)	-0.1%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	9,044,784	24.2%	10,249,006	23.1%	10,663,937	25.3%
	Total Benefits	9,014,315	24.1%	10,249,006	23.1%	10,663,937	25.3%
440000	Instructional Media Materials	262	0.0%	1,487	0.0%	1,487	0.0%
450000	Supplies	381,609	1.0%	700,167	1.6%	661,801	1.6%
	Total Printing & Supplies	381,871	1.0%	701,654	1.6%	663,288	1.6%
540000	Insurance	0	0.0%	4,000	0.0%	6,000	0.0%
550000	Utilities & Housekeeping Expense	1,860,162	5.0%	2,344,203	5.3%	2,575,286	6.1%
560000	Contracts & Rentals	260,937	0.7%	627,706	1.4%	578,769	1.4%
580000	Other Expense	228,103	0.6%	951,821	2.1%	1,121,589	2.7%
	Total Operating Expenses	2,349,203	6.3%	3,927,730	8.8%	4,281,644	10.2%
620000	Buildings	0	0.0%	0	0.0%	5,000	0.0%
640000	Equipment	585,419	1.6%	435,863	1.0%	597,022	1.4%
650000	Lease/Purchase	9,731	0.0%	57,905	0.1%	63,590	0.2%
	Total Capital Outlay	595,151	1.6%	493,768	1.1%	665,612	1.6%
730000	Interfund Transfers	274,545	0.7%	255,850	0.6%	434,651	1.0%
739900	Intrafund Transfer - Restr/Unrestr	214,957	0.6%	142,593	0.3%	47,937	0.1%
740000	Reallocations/Adjustments	53,184	0.1%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	515,365	1.2%	767,169	1.8%
	Total Other	542,686	1.5%	913,808	2.1%	1,249,757	3.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	37,387,694	100.0%	44,386,058	100.0%	42,073,067	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Los Angeles Mission College
Unrestricted General Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	6,644,180	17.1%	7,400,016	16.5%	8,453,293	19.5%
120000	Non-Teaching, Regular	3,973,162	10.2%	3,890,238	8.7%	4,005,790	9.2%
130000	Teaching, Hourly	8,651,660	22.2%	10,406,096	23.3%	7,590,299	17.5%
140000	Non-Teaching, Hourly	561,592	1.4%	335,994	0.8%	186,250	0.4%
	Total Certificated Salaries	19,830,594	50.9%	22,032,344	49.3%	20,235,632	46.7%
210000	Classified, Regular	6,137,863	15.8%	6,788,199	15.2%	6,937,396	16.0%
220000	Instructional Aides, Regular	763,214	2.0%	847,714	1.9%	940,618	2.2%
230000	Sub/Relief, Unclassified	216,990	0.6%	207,908	0.5%	200,719	0.5%
240000	Instructional Aides, Non-Perm	184,390	0.5%	104,064	0.2%	106,000	0.2%
	Total Non-Certificated Salaries	7,302,457	18.8%	7,947,885	17.8%	8,184,733	18.9%
390000	Misc Employee Benefits	9,529,365	24.5%	9,636,328	21.5%	11,104,505	25.6%
	Total Benefits	9,529,365	24.5%	9,636,328	21.5%	11,104,505	25.6%
440000	Instructional Media Materials	10,606	0.0%	27,452	0.1%	0	0.0%
450000	Supplies	50,845	0.1%	107,097	0.2%	59,255	0.1%
	Total Printing & Supplies	61,451	0.2%	134,549	0.3%	59,255	0.1%
550000	Utilities & Housekeeping Expense	1,457,965	3.7%	2,509,356	5.6%	2,121,760	4.9%
560000	Contracts & Rentals	147,161	0.4%	597,393	1.3%	244,610	0.6%
580000	Other Expense	460,808	1.2%	900,000	2.0%	571,630	1.3%
590000	Misc Other Expense	0	0.0%	24,000	0.1%	0	0.0%
	Total Operating Expenses	2,065,934	5.3%	4,030,749	9.0%	2,938,000	6.8%
640000	Equipment	37,425	0.1%	71,067	0.2%	22,180	0.1%
650000	Lease/Purchase	4,978	0.0%	39,720	0.1%	7,500	0.0%
	Total Capital Outlay	42,402	0.1%	110,787	0.2%	29,680	0.1%
730000	Interfund Transfers	79,041	0.2%	392,594	0.9%	287,122	0.7%
739900	Intrafund Transfer - Restr/Unrestr	25,958	0.1%	18,044	0.0%	9,229	0.0%
740000	Reallocations/Adjustments	7,444	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	0	0.0%	800	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	416,460	0.9%	504,754	1.2%
	Total Other	112,443	0.3%	827,898	1.9%	801,105	1.8%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	38,944,648	100.0%	44,720,540	100.0%	43,352,910	100.0%

*2022-23 Current Budget is as of April 2023 closing.

**Los Angeles Pierce College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	19,940,917	28.4%	22,883,040	23.7%	21,747,963	24.2%
120000	Non-Teaching, Regular	5,983,270	8.5%	8,454,074	8.7%	8,417,007	9.4%
130000	Teaching, Hourly	13,216,923	18.8%	25,617,641	26.5%	17,541,554	19.5%
140000	Non-Teaching, Hourly	410,436	0.6%	264,342	0.3%	243,704	0.3%
	Total Certificated Salaries	39,551,545	56.3%	57,219,097	59.2%	47,950,228	53.4%
210000	Classified, Regular	8,008,291	11.4%	11,142,936	11.5%	11,601,847	12.9%
220000	Instructional Aides, Regular	1,123,481	1.6%	2,129,061	2.2%	2,567,156	2.9%
230000	Sub/Relief, Unclassified	311,218	0.4%	7,515	0.0%	15	0.0%
240000	Instructional Aides, Non-Perm	271,829	0.4%	331,013	0.3%	295,013	0.3%
	Total Non-Certificated Salaries	9,714,820	13.8%	13,610,525	14.1%	14,464,031	16.1%
310000	STRS Employer Contributions	(83)	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	20,329,075	28.9%	18,270,408	18.9%	22,085,702	24.6%
	Total Benefits	20,328,992	28.9%	18,270,408	18.9%	22,085,702	24.6%
440000	Instructional Media Materials	0	0.0%	1,000	0.0%	1,000	0.0%
450000	Supplies	240,520	0.3%	206,973	0.2%	163,934	0.2%
	Total Printing & Supplies	240,520	0.3%	207,973	0.2%	164,934	0.2%
550000	Utilities & Housekeeping Expense	1,182,955	1.7%	3,434,215	3.6%	2,909,000	3.2%
560000	Contracts & Rentals	170,018	0.2%	646,810	0.7%	198,199	0.2%
580000	Other Expense	585,263	0.8%	1,673,922	1.7%	640,293	0.7%
590000	Misc Other Expense	0	0.0%	17,804	0.0%	450,001	0.5%
	Total Operating Expenses	1,938,236	2.8%	5,772,751	6.0%	4,197,493	4.7%
640000	Equipment	3,978	0.0%	572,493	0.6%	7,505	0.0%
650000	Lease/Purchase	0	0.0%	30,944	0.0%	30,000	0.0%
	Total Capital Outlay	3,978	0.0%	603,437	0.6%	37,505	0.0%
739900	Intrafund Transfer - Restr/Unrestr	98,466	0.1%	67,350	0.1%	1	0.0%
740000	Reallocations/Adjustments	(1,643,633)	-2.3%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	888,986	0.9%	925,411	1.0%
	Total Other	(1,545,167)	-2.2%	956,336	1.0%	925,412	1.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	70,232,923	100.0%	96,640,527	100.0%	89,825,305	100.0%

*2022-23 Current Budget is as of April 2023 closing.

**Los Angeles Southwest College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	4,485,518	14.6%	6,029,804	16.5%	5,020,213	14.3%
120000	Non-Teaching, Regular	3,990,991	13.0%	4,400,559	12.1%	3,802,113	10.8%
130000	Teaching, Hourly	5,827,048	19.0%	6,675,644	18.3%	8,282,230	23.5%
140000	Non-Teaching, Hourly	315,120	1.0%	217,639	0.6%	196,338	0.6%
	Total Certificated Salaries	14,618,676	47.7%	17,323,646	47.5%	17,300,894	49.2%
210000	Classified, Regular	4,747,358	15.5%	5,879,708	16.1%	5,475,324	15.6%
220000	Instructional Aides, Regular	347,975	1.1%	478,592	1.3%	481,436	1.4%
230000	Sub/Relief, Unclassified	129,111	0.4%	180,847	0.5%	101,421	0.3%
240000	Instructional Aides, Non-Perm	107,226	0.3%	74,499	0.2%	131,670	0.4%
	Total Non-Certificated Salaries	5,331,670	17.4%	6,613,646	18.1%	6,189,851	17.6%
390000	Misc Employee Benefits	7,085,174	23.1%	6,744,854	18.5%	6,684,518	19.0%
	Total Benefits	7,085,174	23.1%	6,744,854	18.5%	6,684,518	19.0%
440000	Instructional Media Materials	0	0.0%	500	0.0%	0	0.0%
450000	Supplies	55,939	0.2%	310,340	0.9%	143,983	0.4%
	Total Printing & Supplies	55,939	0.2%	310,840	0.9%	143,983	0.4%
550000	Utilities & Housekeeping Expense	1,943,232	6.3%	2,317,686	6.3%	2,449,369	7.0%
560000	Contracts & Rentals	536,419	1.7%	946,484	2.6%	754,810	2.1%
580000	Other Expense	805,193	2.6%	1,164,813	3.2%	964,410	2.7%
	Total Operating Expenses	3,284,844	10.7%	4,428,983	12.1%	4,168,589	11.8%
640000	Equipment	142,106	0.5%	73,102	0.2%	47,338	0.1%
650000	Lease/Purchase	30,681	0.1%	669,791	1.8%	300,000	0.9%
	Total Capital Outlay	172,787	0.6%	742,893	2.0%	347,338	1.0%
739900	Intrafund Transfer - Restr/Unrestr	114,624	0.4%	1,375	0.0%	0	0.0%
740000	Reallocations/Adjustments	15,507	0.1%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	334,844	0.9%	354,209	1.0%
	Total Other	130,131	0.4%	336,219	0.9%	354,209	1.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	30,679,223	100.0%	36,501,081	100.0%	35,189,382	100.0%

*2022-23 Current Budget is as of April 2023 closing.

**Los Angeles Trade-Technical College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	14,891,110	24.5%	16,668,369	18.7%	18,801,297	24.9%
120000	Non-Teaching, Regular	6,014,118	9.9%	6,072,396	6.8%	4,789,216	6.4%
130000	Teaching, Hourly	10,652,119	17.5%	22,597,924	25.3%	4,655,816	6.2%
140000	Non-Teaching, Hourly	227,903	0.4%	389,317	0.4%	403,841	0.5%
	Total Certificated Salaries	31,785,250	52.3%	45,728,006	51.2%	28,650,170	38.0%
210000	Classified, Regular	8,944,465	14.7%	11,751,981	13.1%	12,749,632	16.9%
220000	Instructional Aides, Regular	1,143,585	1.9%	1,649,308	1.8%	1,560,183	2.1%
230000	Sub/Relief, Unclassified	464,938	0.8%	1,097,913	1.2%	1,146,306	1.5%
240000	Instructional Aides, Non-Perm	61,250	0.1%	134,690	0.2%	187,873	0.2%
	Total Non-Certificated Salaries	10,614,239	17.5%	14,633,892	16.4%	15,643,994	20.7%
390000	Misc Employee Benefits	15,163,072	24.9%	13,837,243	15.5%	16,955,297	22.5%
	Total Benefits	15,163,072	24.9%	13,837,243	15.5%	16,955,297	22.5%
420000	Books	0	0.0%	1,338	0.0%	4,200	0.0%
440000	Instructional Media Materials	31,159	0.1%	705,138	0.8%	762,742	1.0%
450000	Supplies	549,599	0.9%	1,470,170	1.6%	1,375,445	1.8%
	Total Printing & Supplies	580,758	1.0%	2,176,646	2.4%	2,142,387	2.8%
550000	Utilities & Housekeeping Expense	531,972	0.9%	3,168,433	3.5%	3,439,358	4.6%
560000	Contracts & Rentals	272,353	0.4%	1,885,731	2.1%	736,375	1.0%
580000	Other Expense	1,183,920	1.9%	3,926,046	4.4%	3,674,815	4.9%
	Total Operating Expenses	1,988,245	3.3%	8,980,210	10.0%	7,850,548	10.4%
630000	Books & Materials for Libraries	0	0.0%	542	0.0%	542	0.0%
640000	Equipment	139,635	0.2%	1,455,337	1.6%	844,638	1.1%
650000	Lease/Purchase	105,023	0.2%	364,451	0.4%	390,207	0.5%
	Total Capital Outlay	244,659	0.4%	1,820,330	2.0%	1,235,387	1.6%
730000	Interfund Transfers	38,889	0.1%	494,923	0.6%	247,315	0.3%
739900	Intrafund Transfer - Restr/Unrestr	76,704	0.1%	47,145	0.1%	0	0.0%
740000	Reallocations/Adjustments	289,050	0.5%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,653,517	1.9%	2,680,171	3.6%
	Total Other	404,643	0.7%	2,195,585	2.5%	2,927,486	3.9%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	60,780,866	100.0%	89,371,912	100.0%	75,405,269	100.0%

*2022-23 Current Budget is as of April 2023 closing.

**Los Angeles Valley College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	15,181,541	23.0%	17,583,423	20.9%	17,899,383	24.0%
120000	Non-Teaching, Regular	6,319,191	9.6%	6,489,430	7.7%	6,083,336	8.1%
130000	Teaching, Hourly	12,709,127	19.3%	16,976,344	20.2%	11,895,295	15.9%
140000	Non-Teaching, Hourly	525,469	0.8%	773,648	0.9%	773,648	1.0%
	Total Certificated Salaries	34,735,329	52.7%	41,822,845	49.7%	36,651,662	49.1%
210000	Classified, Regular	8,695,910	13.2%	10,423,258	12.4%	10,982,567	14.7%
220000	Instructional Aides, Regular	1,405,326	2.1%	1,679,237	2.0%	1,610,118	2.2%
230000	Sub/Relief, Unclassified	280,520	0.4%	314,876	0.4%	430,220	0.6%
240000	Instructional Aides, Non-Perm	336,425	0.5%	574,509	0.7%	402,764	0.5%
	Total Non-Certificated Salaries	10,718,181	16.3%	12,991,880	15.4%	13,425,669	18.0%
390000	Misc Employee Benefits	16,019,456	24.3%	13,536,944	16.1%	18,269,888	24.5%
	Total Benefits	16,019,456	24.3%	13,536,944	16.1%	18,269,888	24.5%
420000	Books	985	0.0%	1,500	0.0%	1,500	0.0%
440000	Instructional Media Materials	0	0.0%	13,580	0.0%	12,207	0.0%
450000	Supplies	597,476	0.9%	737,454	0.9%	462,659	0.6%
	Total Printing & Supplies	598,461	0.9%	752,534	0.9%	476,366	0.6%
540000	Insurance	1,423	0.0%	1,423	0.0%	1,423	0.0%
550000	Utilities & Housekeeping Expense	2,391,293	3.6%	2,841,124	3.4%	3,174,486	4.2%
560000	Contracts & Rentals	304,417	0.5%	621,568	0.7%	457,091	0.6%
580000	Other Expense	619,440	0.9%	2,813,273	3.3%	1,284,992	1.7%
	Total Operating Expenses	3,316,574	5.0%	6,277,388	7.5%	4,917,992	6.6%
640000	Equipment	23,714	0.0%	201,791	0.2%	77,913	0.1%
650000	Lease/Purchase	13,138	0.0%	17,794	0.0%	17,144	0.0%
	Total Capital Outlay	36,853	0.1%	219,585	0.3%	95,057	0.1%
739900	Intrafund Transfer - Restr/Unrestr	440,845	0.7%	643,271	0.8%	114,389	0.2%
740000	Reallocations/Adjustments	75,315	0.1%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	7,918,439	9.4%	754,555	1.0%
	Total Other	516,160	0.8%	8,561,710	10.2%	868,944	1.2%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	65,941,014	100.0%	84,162,886	100.0%	74,705,578	100.0%

*2022-23 Current Budget is as of April 2023 closing.

**West Los Angeles College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	8,631,591	19.1%	9,379,861	19.2%	10,004,002	19.6%
120000	Non-Teaching, Regular	3,024,685	6.7%	4,002,028	8.2%	3,866,158	7.6%
130000	Teaching, Hourly	10,560,395	23.4%	10,539,806	21.6%	12,215,266	23.9%
140000	Non-Teaching, Hourly	637,213	1.4%	366,139	0.8%	560,800	1.1%
	Total Certificated Salaries	22,853,883	50.7%	24,287,834	49.8%	26,646,226	52.2%
210000	Classified, Regular	6,780,600	15.0%	7,851,613	16.1%	8,221,726	16.1%
220000	Instructional Aides, Regular	799,917	1.8%	977,074	2.0%	1,021,933	2.0%
230000	Sub/Relief, Unclassified	156,317	0.3%	401,450	0.8%	91,044	0.2%
240000	Instructional Aides, Non-Perm	229,614	0.5%	251,580	0.5%	262,634	0.5%
	Total Non-Certificated Salaries	7,966,448	17.7%	9,481,717	19.4%	9,597,337	18.8%
390000	Misc Employee Benefits	10,741,855	23.8%	8,373,706	17.2%	10,432,758	20.4%
	Total Benefits	10,741,855	23.8%	8,373,706	17.2%	10,432,758	20.4%
450000	Supplies	223,712	0.5%	459,164	0.9%	218,383	0.4%
	Total Printing & Supplies	223,712	0.5%	459,164	0.9%	218,383	0.4%
550000	Utilities & Housekeeping Expense	1,771,625	3.9%	2,102,151	4.3%	2,179,278	4.3%
560000	Contracts & Rentals	944,261	2.1%	1,319,624	2.7%	647,123	1.3%
580000	Other Expense	196,625	0.4%	1,929,948	4.0%	385,101	0.8%
	Total Operating Expenses	2,912,511	6.5%	5,351,723	11.0%	3,211,502	6.3%
640000	Equipment	33,456	0.1%	137,752	0.3%	35,128	0.1%
650000	Lease/Purchase	4,506	0.0%	5,001	0.0%	4,731	0.0%
	Total Capital Outlay	37,962	0.1%	142,753	0.3%	39,859	0.1%
730000	Interfund Transfers	215,718	0.5%	0	0.0%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	94,350	0.2%	2,694	0.0%	0	0.0%
740000	Reallocations/Adjustments	56,690	0.1%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	691,753	1.4%	918,952	1.8%
	Total Other	366,758	0.8%	694,447	1.4%	918,952	1.8%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	45,103,129	100.0%	48,791,344	100.0%	51,065,017	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Educational Services Center
Unrestricted General Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
120000	Non-Teaching, Regular	2,239,329	7.1%	2,281,501	6.2%	2,544,481	6.8%
130000	Teaching, Hourly	12,710	0.0%	0	0.0%	0	0.0%
140000	Non-Teaching, Hourly	9,042	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	2,261,081	7.2%	2,281,501	6.2%	2,544,481	6.8%
210000	Classified, Regular	16,231,317	51.5%	18,457,042	50.0%	19,445,895	51.8%
230000	Sub/Relief, Unclassified	546,506	1.7%	253,275	0.7%	268,275	0.7%
240000	Instructional Aides, Non-Perm	3,477	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	16,781,300	53.3%	18,710,317	50.7%	19,714,170	52.6%
390000	Misc Employee Benefits	9,875,563	31.4%	9,774,165	26.5%	11,241,062	30.0%
	Total Benefits	9,875,563	31.4%	9,774,165	26.5%	11,241,062	30.0%
450000	Supplies	74,909	0.2%	168,940	0.5%	144,555	0.4%
	Total Printing & Supplies	74,909	0.2%	168,940	0.5%	144,555	0.4%
550000	Utilities & Housekeeping Expense	46,604	0.1%	52,823	0.1%	25,000	0.1%
560000	Contracts & Rentals	350,873	1.1%	1,116,485	3.0%	507,853	1.4%
570000	Legal, Election, Audit	27,260	0.1%	70,577	0.2%	51,000	0.1%
580000	Other Expense	2,005,433	6.4%	3,344,084	9.1%	3,046,386	8.1%
590000	Misc Other Expense	0	0.0%	7,000	0.0%	50,000	0.1%
	Total Operating Expenses	2,430,170	7.7%	4,590,969	12.4%	3,680,239	9.8%
640000	Equipment	0	0.0%	113,097	0.3%	93,000	0.2%
650000	Lease/Purchase	63,808	0.2%	120,365	0.3%	90,000	0.2%
	Total Capital Outlay	63,808	0.2%	233,462	0.6%	183,000	0.5%
790000	Unallocated/Reserves	0	0.0%	1,165,425	3.2%	0	0.0%
	Total Other	0	0.0%	1,165,425	3.2%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	31,486,832	100.0%	36,924,779	100.0%	37,507,507	100.0%

*2022-23 Current Budget is as of April 2023 closing.

NOTE: Information Technology Fund Centers (D022*A/B) have been excluded from this page for presentation purposes.

**Information Technology
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	10,447,880	64.5%	11,245,214	57.1%	11,896,456	59.4%
220000	Instructional Aides, Regular	0	0.0%	0	0.0%	0	0.0%
230000	Sub/Relief, Unclassified	107,033	0.7%	130,000	0.7%	130,000	0.6%
	Total Non-Certificated Salaries	10,554,914	65.2%	11,375,214	57.7%	12,026,456	60.1%
390000	Misc Employee Benefits	4,837,158	29.9%	4,914,456	24.9%	5,946,728	29.7%
	Total Benefits	4,837,158	29.9%	4,914,456	24.9%	5,946,728	29.7%
450000	Supplies	122,828	0.8%	240,466	1.2%	32,800	0.2%
	Total Printing & Supplies	122,828	0.8%	240,466	1.2%	32,800	0.2%
550000	Utilities & Housekeeping Expense	101,639	0.6%	144,589	0.7%	170,000	0.8%
560000	Contracts & Rentals	187,011	1.2%	653,651	3.3%	386,000	1.9%
580000	Other Expense	281,159	1.7%	670,648	3.4%	326,330	1.6%
	Total Operating Expenses	569,808	3.5%	1,468,888	7.5%	882,330	4.4%
640000	Equipment	109,730	0.7%	434,521	2.2%	190,000	0.9%
	Total Capital Outlay	109,730	0.7%	434,521	2.2%	190,000	0.9%
790000	Unallocated/Reserves	0	0.0%	1,265,874	6.4%	948,653	4.7%
	Total Other	0	0.0%	1,265,874	6.4%	948,653	4.7%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	16,194,438	100.0%	19,699,419	100.0%	20,026,967	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Note: Includes Fund Centers D022*A/B only.

**Districtwide Accounts
Unrestricted General Fund**

	2021-22 Actual Expenditure	2022-23 Current Budget*	2023-24 Tentative Budget	2023-24 % of Total
A. Operating Budgets				
Academic Senate	1,011,533	965,525	1,198,729	0.91%
Accreditation	-	133,000	25,000	0.02%
Audit Expense	620,000	700,000	700,000	0.53%
Benefits - Retiree	25,842,862	25,570,015	30,680,000	23.30%
Central Financial Aid Unit	1,209,930	1,896,040	1,908,034	1.45%
Dolores Huerta Center	374,048	431,906	428,582	0.33%
DW Mandatory Memberships	512,040	855,595	600,000	0.46%
DW Marketing (Public Relations)	855,911	1,531,436	2,000,000	1.52%
Employee Assistance Program	145,759	450,002	220,000	0.17%
Environmental Health & Safety	306,956	895,853	645,000	0.49%
Framework for Racial Equality	800,000	-	-	0.00%
Gold Creek	91,921	164,749	192,806	0.15%
HR-Training & Development	81,790	395,464	285,000	0.22%
Metro Records	100,328	106,166	108,379	0.08%
Special Projects	532,736	1,199,253	1,028,296	0.78%
Operating Budgets - Total	32,485,814	35,295,004	40,019,826	30.39%
B. Operating budgets with Var Exp				
Collective Bargaining	511,182	1,156,000	837,000	0.64%
Insurance	6,842,216	9,179,208	11,370,610	8.64%
Legal Expense	4,863,288	6,391,492	5,085,000	3.86%
Reserve for Ins/Legal/WC	-	-	3,017,911	2.29%
Staff Training, Legal	135,449	343,140	165,000	0.13%
Worker's Compensation	4,658,026	5,075,599	5,159,500	3.92%
Operating Budgets with Variable Exp - Total	17,010,161	22,145,439	25,635,021	19.47%
C. Other Centralized Accounts				
AB-705	1,313,679	3,977,490	-	0.00%
Board Election	-	6,000,000	4,500,000	3.42%
District Safety/Operations	75,368	80,000	1,376,870	1.05%
District/Safety/Sheriff	22,023,615	25,840,376	26,038,988	19.78%
Districtwide Benefits	172,270	70,000	150,000	0.11%
Financial Services	9,210	199,200	90,000	0.07%
Health Benefits Administration	458,130	812,158	475,000	0.36%
LA College Promise	50,000	50,000	50,000	0.04%
Project Match	25,410	170,555	117,000	0.09%
Public Policy (State & Federal Advocates)	602,227	930,463	545,700	0.41%
Staff Development	10,702	129,380	35,000	0.03%
SW WEC Settlement	-	306,117	323,877	0.25%
Tuition Reimbursement	295,491	1,425,495	593,000	0.45%
Vacation Balance	3,141,477	900,000	1,000,000	0.76%
Wellness Program	13,781	177,450	75,000	0.06%
Other Centralized Accounts - Total	28,191,360	41,068,684	35,370,435	26.86%
D. Information Technology				
IT-Academic & Student Applications	2,281,609	6,420,141	3,730,976	2.83%
IT-Cyber Security	-	250,000	250,000	0.19%
IT-Districtwide College Technology Services	3,476,275	5,878,088	3,816,079	2.90%
IT-ERP/SAP	2,007,523	2,746,225	2,051,893	1.56%
IT-Information Security	232,387	876,631	740,500	0.56%
IT-Network	351,643	3,233,402	3,191,522	2.42%
IT-Region 1 College Technology Services	3,911,011	4,359,922	4,670,834	3.55%
IT-Region 2 College Technology Services	3,227,909	3,197,466	3,702,195	2.81%
IT-Region 3 College Technology Services	2,726,672	3,124,931	3,654,452	2.78%
IT-Service Center	837,266	1,039,353	776,000	0.59%
IT-Software System	1,638,882	2,127,743	1,697,694	1.29%
IT-Special Project-ERP System	458,200	365,300	-	0.00%
IT-Special Project-Website Redesign	19,272	2,675,857	-	0.00%
IT-Student Systems & Web Services	1,631,804	4,151,758	2,366,309	1.80%
Information Technology - Total	22,800,455	40,446,818	30,648,454	23.28%
Grand Total	100,487,788	138,955,945	131,673,736	100.00%

*2022-23 Current Budget is as of April 2023 close.

Restricted General Fund Appropriations

**Los Angeles Community College District
Restricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
110000	Teaching, Regular	1,143,924	0.4%	1,986,904	0.4%	442,944	0.4%
120000	Non-Teaching, Regular	31,612,340	11.3%	38,970,157	7.0%	19,651,975	17.4%
130000	Teaching, Hourly	23,293,069	8.3%	7,489,853	1.3%	383,628	0.3%
140000	Non-Teaching, Hourly	20,564,855	7.3%	30,427,063	5.5%	8,168,803	7.2%
190000	Misc Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	76,614,187	27.3%	78,873,977	14.2%	28,647,350	25.4%
210000	Classified, Regular	26,760,464	9.6%	34,900,231	6.3%	16,498,874	14.6%
220000	Instructional Aides, Regular	3,950,226	1.4%	2,861,055	0.5%	1,958,634	1.7%
230000	Sub/Relief, Unclassified	18,651,334	6.7%	26,167,167	4.7%	10,301,812	9.1%
240000	Instructional Aides, Non-Perm	1,587,180	0.6%	5,207,661	0.9%	2,678,355	2.4%
290000	Misc Non-Certificated Salaries	0	0.0%	50,000	0.0%	0	0.0%
	Total Non-Certificated Salaries	50,949,204	18.2%	69,186,114	12.4%	31,437,675	27.8%
320000	PERS Employer Contributions	0	0.0%	903	0.0%	0	0.0%
350000	State Unemployment Insurance	0	0.0%	410	0.0%	0	0.0%
390000	Misc Employee Benefits	31,880,793	11.4%	38,589,531	6.9%	17,917,945	15.9%
	Total Benefits	31,880,793	11.4%	38,590,844	6.9%	17,917,945	15.9%
420000	Books	679,027	0.2%	1,766,768	0.3%	129,950	0.1%
440000	Instructional Media Materials	3,739,489	1.3%	10,575,150	1.9%	6,077,394	5.4%
450000	Supplies	11,790,848	4.2%	13,206,301	2.4%	1,607,639	1.4%
470000	Materials Fees	8,267	0.0%	10,300	0.0%	8,500	0.0%
	Total Printing & Supplies	16,217,630	5.8%	25,558,519	4.6%	7,823,483	6.9%
540000	Insurance	175,376	0.1%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	5,679,844	2.0%	1,426,214	0.3%	53,097	0.0%
560000	Contracts & Rentals	18,474,947	6.6%	72,323,545	13.0%	8,139,265	7.2%
580000	Other Expense	39,044,221	13.9%	49,762,413	8.9%	5,055,776	4.5%
590000	Misc Other Expense	565,971	0.2%	739,319	0.1%	0	0.0%
	Total Operating Expenses	63,940,359	22.8%	124,251,491	22.3%	13,248,138	11.7%
620000	Buildings	0	0.0%	(910,249)	-0.2%	0	0.0%
630000	Books and Materials For Libraries	241,164	0.1%	304,679	0.1%	0	0.0%
640000	Equipment	15,965,020	5.7%	39,912,903	7.2%	2,301,840	2.0%
650000	Lease/Purchase	2,181	0.0%	42,746	0.0%	2,559	0.0%
	Total Capital Outlay	16,208,365	5.8%	39,350,079	7.1%	2,304,399	2.0%
720000	Tuition Transfers	2,434,004	0.9%	3,977,612	0.7%	0	0.0%
730000	Interfund Transfers	3,455,617	1.2%	0	0.0%	0	0.0%
739900	Intrafund Transfers	5,759,405	2.1%	0	0.0%	0	0.0%
750000	Loans/Grants	12,714,956	4.5%	18,321,776	3.3%	488,986	0.4%
760000	Other Payments	0	0.0%	5,250	0.0%	0	0.0%
790000	Unallocated/Reserves	11,253	0.0%	159,097,671	28.6%	11,021,760	9.8%
	Total Other	24,375,235	8.7%	181,402,309	32.6%	11,510,746	10.2%
	Less Intrafund w/in Loc	0		0		0	
	Total Restricted General Fund	280,185,774	100.0%	557,213,333	100.0%	112,889,736	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Restricted General Fund Appropriations by Fund and Location

Description	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ESC/DW	Total Tentative
Adult Education	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,244,693	8,744,693
CA College Promise	0	0	0	0	0	0	0	0	0	0	0
CalWORKs (Child Care/Non-Child Care) / TANF	837,883	915,402	471,541	531,584	479,788	825,672	1,110,390	1,156,812	525,697	0	6,854,769
Community Services	932,200	403,456	0	0	200,000	0	0	600,000	114,976	0	2,250,632
Disabled Student Programs & Services (DSPS)	1,099,577	1,750,334	977,087	582,769	1,199,037	424,438	1,000,811	1,152,849	621,864	0	8,808,766
Dream Resource Liaison Support	0	0	0	0	0	0	0	0	0	0	0
Equal Employment Opportunity	0	0	0	0	0	0	0	0	0	0	0
Extended Opportunities Programs & Services (EOPS)	1,701,310	1,333,180	846,136	822,431	903,790	209,794	53,728	1,184,852	339,927	0	7,395,148
Extended Opportunities Programs & Services-CARE (EOPS-CARE)	116,481	215,904	210,275	88,370	19,457	118,066	0	94,679	53,039	0	916,271
Extended Opportunities Programs & Services-NEXTUP (EOPS-NEXTUP)	117,609	163,116	257,744	208,824	145,096	173,073	0	216,414	193,740	0	1,475,616
Federal Perkins IV (CTE)	0	0	0	0	0	0	0	0	0	0	0
Federal Work Study	500,347	700,990	178,222	233,840	457,875	143,535	322,873	362,180	246,568	23,663	3,170,093
Financial Aid Technology	0	0	0	0	0	0	0	0	0	0	0
Foster and Kinship Care Education	135,534	96,738	135,661	198,751	79,992	95,176	148,005	0	119,452	0	1,009,309
Framework for Racial Equity and Social Justice	0	0	0	0	0	0	0	0	0	0	0
Health Services	850,000	500,000	200,000	447,852	755,000	121,072	405,071	507,358	244,000	0	4,030,353
HEERF I	0	0	0	0	0	0	0	0	0	0	0
HEERF II	0	0	0	0	0	0	0	0	0	0	0
HEERF III	0	0	0	0	0	0	0	0	0	0	0
HEERF MSI Supplement	0	0	0	0	0	0	0	0	0	0	0
HEERF Supplemental Assistance to Institutions of Higher Education	0	0	0	0	0	0	0	0	0	0	0
Higher Ed Emergency MSI	0	0	0	0	0	0	0	0	0	0	0
Lottery - Prop 20	399,855	857,251	208,360	247,271	497,719	143,238	372,637	433,738	245,818	2,000,000	5,405,887
One-Time Block Grants	0	0	0	0	0	0	0	0	0	0	0
Parking	35,000	240,000	100,000	0	500,000	1,582	85,405	0	0	0	961,987
Staff/Faculty Development	0	0	0	0	0	0	0	0	0	0	0
Strong Workforce	1,135,440	3,198,520	349,904	589,385	1,154,076	252,062	2,274,141	939,754	1,043,654	0	10,936,936
Student Equity and Achievement (SEA)	5,236,987	10,784,990	3,045,720	3,270,277	5,287,380	3,197,767	5,792,663	5,026,953	3,986,419	0	45,629,156
Student Financial Aid Administration	569,088	1,008,861	305,640	354,932	580,539	261,558	471,512	575,794	457,861	0	4,585,785
Student Retention and Enrollment	0	0	0	0	0	0	0	0	0	0	0
Veteran Resource Center	0	0	0	0	0	0	0	0	0	0	0
Other Specially Funded Programs	24,883	31,432	7,908	10,619	20,833	8,146	18,151	17,120	120,191	455,052	714,335
Total Restricted General Fund	14,192,194	22,700,174	7,794,198	8,086,905	12,780,582	6,475,179	12,555,387	12,768,503	8,813,206	6,723,408	112,889,736

Restricted General Fund Appropriations by Program

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
Adult Education	7,398,850	2.64	13,894,920	2.49	8,744,693	7.75
CA College Promise	3,780,230	1.35	6,665,906	1.20	0	0.00
CalWORKs (Child Care/Non-Child Care) / TANF	5,908,532	2.11	12,225,763	2.19	6,854,769	6.07
Community Services	894,354	0.32	8,128,692	1.46	2,250,632	1.99
Disabled Student Programs & Services (DSPS)	7,479,746	2.67	12,371,444	2.22	8,808,766	7.80
Dream Resource Liaison Support	276,442	0.10	1,164,630	0.21	0	0.00
Equal Employment Opportunity	9,320	0.00	323,052	0.06	0	0.00
Extended Opportunities Programs & Services (EOPS)	8,446,487	3.01	9,075,886	1.63	7,395,148	6.55
Extended Opportunities Programs & Services-CARE (EOPS-CARE)	770,589	0.28	1,223,118	0.22	916,271	0.81
Extended Opportunities Programs & Services-NEXTUP (EOPS-NEXTUP)	1,772,049	0.63	2,571,649	0.46	1,475,616	1.31
Federal Perkins IV (CTE)	4,508,823	1.61	5,241,452	0.94	0	0.00
Federal Work Study	1,413,751	0.50	2,518,916	0.45	3,170,093	2.81
Financial Aid Technology	484,440	0.17	439,994	0.08	0	0.00
Foster and Kinship Care Education	1,075,533	0.38	1,117,044	0.20	1,009,309	0.89
Framework for Racial Equity and Social Justice	516,299	0.18	1,913,031	0.34	0	0.00
Health Services	2,388,987	0.85	8,870,227	1.59	4,030,353	3.57
HEERF I	938,673	0.34	226,499	0.04	0	0.00
HEERF II	29,189,490	10.42	13,123,620	2.36	0	0.00
HEERF III	69,915,175	24.95	20,212,611	3.63	0	0.00
HEERF MSI Supplement	5,644,049	2.01	11,553,981	2.07	0	0.00
HEERF Supplemental Assistance to Institutions of Higher Education	0	0.00	917,445	0.16	0	0.00
Higher Ed Emergency MSI	103,222	0.04	75,192	0.01	0	0.00
Lottery - Prop 20	7,263,091	2.59	11,589,548	2.08	5,405,887	4.79
One-Time Block Grants	2,348,967	0.84	35,744,590	6.41	0	0.00
Parking	(932,817)	-0.33	6,913,524	1.24	961,987	0.85
Staff/Faculty Development	22	0.00	346,771	0.06	0	0.00
Strong Workforce	13,862,599	4.95	29,287,723	5.26	10,936,936	9.69
Student Equity and Achievement (SEA)	42,699,430	15.24	66,492,061	11.93	45,629,156	40.42
Student Financial Aid Administration	4,491,822	1.60	5,903,139	1.06	4,585,785	4.06
Student Retention and Enrollment	3,992,054	1.42	17,469,701	3.14	0	0.00
Veteran Resource Center	519,769	0.19	1,564,039	0.28	0	0.00
Other Specially Funded Programs	53,025,797	18.93	248,047,165	44.52	714,335	0.63
Total Restricted General Fund	280,185,774	100.00	557,213,333	100.00	112,889,736	100.00

*Current Budget as of April 2023 cyclical closing.

California Adult Education Program

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	1,000,871	13.53	2,035,993	14.65	500,000	5.72
East	947,477	12.81	1,601,362	11.52	500,000	5.72
Harbor	642,019	8.68	702,742	5.06	500,000	5.72
Mission	687,439	9.29	1,599,557	11.51	500,000	5.72
Pierce	521,963	7.05	817,471	5.88	500,000	5.72
Southwest	848,475	11.47	1,759,470	12.66	500,000	5.72
Trade-tech	147,348	1.99	1,457,024	10.49	500,000	5.72
Valley	649,518	8.78	1,668,759	12.01	500,000	5.72
West	1,108,385	14.98	1,171,929	8.43	500,000	5.72
ESC	845,356	11.43	1,080,613	7.78	4,244,693	48.54
Total California Adult Education	7,398,850	100.00	13,894,920	100.00	8,744,693	100.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10460-10464.

CA College Promise

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	3,780,230	100.00	6,665,906	100.00	0	0.00
Total CA College Promise	3,780,230	100.00	6,665,906	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10407-10409.

Note: Funding for fiscal year 2023-24 has not been budgeted at Tentative Budget.

CalWORKs (Child Care/Non-Child Care)/TANF

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	792,321	13.41	1,305,356	10.68	837,883	12.22
East	846,342	14.32	1,570,883	12.85	915,402	13.35
Harbor	505,610	8.56	676,668	5.53	471,541	6.88
Mission	623,040	10.54	577,610	4.72	531,584	7.75
Pierce	485,415	8.22	676,015	5.53	479,788	7.00
Southwest	420,790	7.12	2,405,908	19.68	825,672	12.05
Trade-tech	721,973	12.22	2,181,037	17.84	1,110,390	16.20
Valley	1,040,222	17.61	1,909,650	15.62	1,156,812	16.88
West	472,818	8.00	922,636	7.55	525,697	7.67
ESC	0	0.00	0	0.00	0	0.00
Total CalWORKs/TANF	5,908,532	100.00	12,225,763	100.00	6,854,769	100.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10440-10444, 10445-10447, 10448-10451.

Community Services

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	423,327	47.33	997,094	12.27	932,200	41.42
East	43,139	4.82	1,185,048	14.58	403,456	17.93
Harbor	625,867	69.98	46,906	0.58	0	0.00
Mission	0	0.00	1,573	0.02	0	0.00
Pierce	(387,794)	-43.36	1,720,559	21.17	200,000	8.89
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	(150,709)	-16.85	3,701,942	45.54	600,000	26.66
West	340,524	38.07	475,570	5.85	114,976	5.11
ESC	0	0.00	0	0.00	0	0.00
Total Community Services	894,354	100.00	8,128,692	100.00	2,250,632	100.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 10010.

Disabled Student Programs & Services (DSPS)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	988,655	13.22	1,492,422	12.06	1,099,577	12.48
East	1,198,669	16.03	2,327,985	18.82	1,750,334	19.87
Harbor	883,619	11.81	1,113,784	9.00	977,087	11.09
Mission	464,532	6.21	801,981	6.48	582,769	6.62
Pierce	1,078,972	14.43	1,609,704	13.01	1,199,037	13.61
Southwest	254,186	3.40	602,599	4.87	424,438	4.82
Trade-tech	794,129	10.62	1,708,555	13.81	1,000,811	11.36
Valley	1,300,286	17.38	2,031,278	16.42	1,152,849	13.09
West	516,698	6.91	683,136	5.52	621,864	7.06
ESC	0	0.00	0	0.00	0	0.00
Total DSPS	7,479,746	100.00	12,371,444	100.00	8,808,766	100.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10404-10406 and 10420.

Dream Resource Liaison Support

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	160,791	13.81	0	0.00
East	49,488	17.90	220,966	18.97	0	0.00
Harbor	4,301	1.56	115,436	9.91	0	0.00
Mission	31,936	11.55	91,123	7.82	0	0.00
Pierce	8,942	3.23	174,941	15.02	0	0.00
Southwest	37,289	13.49	73,935	6.35	0	0.00
Trade-tech	55,150	19.95	109,349	9.39	0	0.00
Valley	70,022	25.33	99,828	8.57	0	0.00
West	19,314	6.99	118,261	10.15	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total Dream Resource Liaison Support	276,442	100.00	1,164,630	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 18207 and 18209.

Equal Employment Opportunity

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	9,320	100.00	323,052	100.00	0	0.00
Total Equal Employment Opportunity	9,320	100.00	323,052	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 10436.

Note: Funding for 2023-24 has not been budgeted at Tentative Budget.

Extended Opportunities Programs & Services (EOPS)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	1,453,401	17.21	1,611,348	17.75	1,701,310	23.01
East	1,340,702	15.87	1,393,758	15.36	1,333,180	18.03
Harbor	977,656	11.57	1,003,309	11.05	846,136	11.44
Mission	684,548	8.10	805,122	8.87	822,431	11.12
Pierce	732,144	8.67	891,882	9.83	903,790	12.22
Southwest	698,384	8.27	435,229	4.80	209,794	2.84
Trade-tech	1,204,721	14.26	1,051,263	11.58	53,728	0.73
Valley	977,989	11.58	1,309,392	14.43	1,184,852	16.02
West	376,941	4.46	574,583	6.33	339,927	4.60
ESC	0	0.00	0	0.00	0	0.00
Total EOPS	8,446,487	100.00	9,075,886	100.00	7,395,148	100.00

*Current Budget as of April 2023 cyclical closing.

Includes only funds in General Fund portion of the program (funds 10486-10490).

Extended Opportunities Programs & Services – CARE (EOPS-CARE)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	106,429	13.81	120,916	9.89	116,481	12.71
East	149,442	19.39	183,458	15.00	215,904	23.56
Harbor	137,870	17.89	244,952	20.03	210,275	22.95
Mission	41,718	5.41	111,892	9.15	88,370	9.64
Pierce	36,475	4.73	20,185	1.65	19,457	2.12
Southwest	98,315	12.76	170,844	13.97	118,066	12.89
Trade-tech	46,010	5.97	148,910	12.17	0	0.00
Valley	82,646	10.73	104,421	8.54	94,679	10.33
West	71,684	9.30	117,540	9.61	53,039	5.79
ESC	0	0.00	0	0.00	0	0.00
Total EOPS-CARE	770,589	100.00	1,223,118	100.00	916,271	100.00

*Current Budget as of April 2023 cyclical closing.
Includes only funds in General Fund portion of the program (funds 10867-10869).

Extended Opportunities Programs & Services – NextUp (EOPS-NEXTUP)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	152,432	8.60	193,807	7.54	117,609	7.97
East	243,604	13.75	135,597	5.27	163,116	11.05
Harbor	238,027	13.43	354,057	13.77	257,744	17.47
Mission	233,315	13.17	299,794	11.66	208,824	14.15
Pierce	182,860	10.32	454,583	17.68	145,096	9.83
Southwest	266,077	15.02	411,745	16.01	173,073	11.73
Trade-tech	143,125	8.08	239,548	9.31	0	0.00
Valley	174,986	9.87	225,705	8.78	216,414	14.67
West	137,623	7.77	256,813	9.99	193,740	13.13
ESC	0	0.00	0	0.00	0	0.00
Total EOPS-NEXTUP	1,772,049	100.00	2,571,649	100.00	1,475,616	100.00

*Current Budget as of April 2023 cyclical closing.
Includes only funds in General Fund portion of the program (funds 10401-10403).

Federal Perkins IV (CTE)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	506,464	11.23	661,889	12.63	0	0.00
East	839,177	18.61	1,059,944	20.22	0	0.00
Harbor	257,652	5.71	278,007	5.30	0	0.00
Mission	361,806	8.02	401,244	7.66	0	0.00
Pierce	505,597	11.21	566,214	10.80	0	0.00
Southwest	266,523	5.91	276,432	5.27	0	0.00
Trade-tech	551,733	12.24	593,381	11.32	0	0.00
Valley	472,866	10.49	561,489	10.71	0	0.00
West	531,782	11.79	580,782	11.08	0	0.00
ESC	215,223	4.77	262,070	5.00	0	0.00
Total Federal Perkins IV (CTE)	4,508,823	100.00	5,241,452	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10580-10585.

Note: Funding for fiscal year 2023-24 has not been budgeted at Tentative Budget.

Federal Work Study

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	377,086	26.67	431,457	17.13	500,347	15.78
East	444,908	31.47	556,183	22.08	700,990	22.11
Harbor	49,340	3.49	125,724	4.99	178,222	5.62
Mission	163,624	11.57	216,977	8.61	233,840	7.38
Pierce	51,355	3.63	97,643	3.88	457,875	14.44
Southwest	57,252	4.05	165,266	6.56	143,535	4.53
Trade-tech	71,498	5.06	343,477	13.64	322,873	10.18
Valley	132,582	9.38	404,480	16.06	362,180	11.42
West	66,107	4.68	156,446	6.21	246,568	7.78
ESC	0	0.00	21,263	0.84	23,663	0.75
Total Federal Work Study	1,413,751	100.00	2,518,916	100.00	3,170,093	100.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10453-10458.

Financial Aid Technology

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	1,150	0.24	27,356	6.22	0	0.00
East	9,714	2.01	0	0.00	0	0.00
Harbor	881	0.18	3,333	0.76	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	12,166	2.51	18,345	4.17	0	0.00
Southwest	0	0.00	19,099	4.34	0	0.00
Trade-tech	0	0.00	18,630	4.23	0	0.00
Valley	10,500	2.17	21,183	4.81	0	0.00
West	862	0.18	11,876	2.70	0	0.00
ESC	449,167	92.72	320,172	72.77	0	0.00
Total Financial Aid Technology	484,440	100.00	439,994	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10492-10494.

Foster & Kinship Care Education (FKCE)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	137,155	12.75	145,735	13.05	135,534	13.43
East	116,129	10.80	104,019	9.31	96,738	9.58
Harbor	152,179	14.15	160,222	14.34	135,661	13.44
Mission	222,399	20.68	207,689	18.59	198,751	19.69
Pierce	71,718	6.67	109,451	9.80	79,992	7.93
Southwest	110,043	10.23	102,340	9.16	95,176	9.43
Trade-tech	144,846	13.47	159,145	14.25	148,005	14.66
Valley	0	0.00	0	0.00	0	0.00
West	121,064	11.26	128,443	11.50	119,452	11.84
ESC	0	0.00	0	0.00	0	0.00
Total FKCE	1,075,533	100.00	1,117,044	100.00	1,009,309	100.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10422-10425.

Framework for Racial Equity and Social Justice

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	516,299	100.00	1,913,031	100.00	0	0.00
Total Framework for Racial & Social Justice	516,299	100.00	1,913,031	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 19660.

Health Services

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	98,359	4.12	1,432,977	16.15	850,000	21.09
East	502,823	21.05	2,161,175	24.36	500,000	12.41
Harbor	123,150	5.15	359,214	4.05	200,000	4.96
Mission	164,000	6.86	715,797	8.07	447,852	11.11
Pierce	498,166	20.85	1,091,618	12.31	755,000	18.73
Southwest	204,238	8.55	231,501	2.61	121,072	3.00
Trade-tech	213,009	8.92	893,504	10.07	405,071	10.05
Valley	376,069	15.74	1,416,145	15.97	507,358	12.59
West	209,174	8.76	568,296	6.41	244,000	6.05
ESC	0	0.00	0	0.00	0	0.00
Total Health Services	2,388,987	100.00	8,870,227	100.00	4,030,353	100.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 10135.

HEERF I

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	98,593	43.53	0	0.00
East	237,881	25.34	1,458	0.64	0	0.00
Harbor	(37,822)	-4.03	43,714	19.30	0	0.00
Mission	214,599	22.86	12,811	5.66	0	0.00
Pierce	498,852	53.14	65,330	28.84	0	0.00
Southwest	8,182	0.87	3,562	1.57	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	(1,021)	-0.11	1,031	0.46	0	0.00
West	18,002	1.92	0	0.00	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total HEERF I	938,673	100.00	226,499	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 17637.

Fund ends in FY 2022-23, will not be budgeted in FY 2023-24.

HEERF II

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	3,049,732	10.45	679,242	5.18	0	0.00
East	3,654,649	12.52	4,840,167	36.88	0	0.00
Harbor	88,993	0.30	142,888	1.09	0	0.00
Mission	2,588,256	8.87	246,285	1.88	0	0.00
Pierce	6,920,413	23.71	1,442,353	10.99	0	0.00
Southwest	1,376,746	4.72	218,362	1.66	0	0.00
Trade-tech	2,987,667	10.24	1,796,848	13.69	0	0.00
Valley	2,494,752	8.55	398,379	3.04	0	0.00
West	836,896	2.87	412,947	3.15	0	0.00
ESC	5,191,386	17.79	2,946,149	22.45	0	0.00
Total HEERF II	29,189,490	100.00	13,123,620	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 17650.

Fund ends in FY 2022-23, will not be budgeted in FY 2023-24.

HEERF III

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	10,268,907	14.69	478,660	2.37	0	0.00
East	18,246,673	26.10	5,066,885	25.07	0	0.00
Harbor	2,907,182	4.16	1,601	0.01	0	0.00
Mission	2,709,661	3.88	2,319,983	11.48	0	0.00
Pierce	11,404,118	16.31	2,863,057	14.16	0	0.00
Southwest	2,294,491	3.28	1,979,579	9.79	0	0.00
Trade-tech	7,574,790	10.83	3,394,901	16.80	0	0.00
Valley	9,634,949	13.78	2,043,405	10.11	0	0.00
West	3,585,634	5.13	760,809	3.76	0	0.00
ESC	1,288,771	1.84	1,303,731	6.45	0	0.00
Total HEERF III	69,915,175	100.00	20,212,611	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 17651.

Fund ends in FY 2022-23, will not be budgeted in FY 2023-24.

HEERF MSI Supplement

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	1,989,404	17.22	0	0.00
East	937,918	16.62	3,319,635	28.73	0	0.00
Harbor	927,854	16.44	40,225	0.35	0	0.00
Mission	17,781	0.32	1,090,588	9.44	0	0.00
Pierce	1,372,410	24.32	1,205,203	10.43	0	0.00
Southwest	0	0.00	1,098,420	9.51	0	0.00
Trade-tech	0	0.00	2,065,592	17.88	0	0.00
Valley	1,714,054	30.37	470,776	4.07	0	0.00
West	674,031	11.94	274,138	2.37	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total HEERF MSI Supplement	5,644,049	100.00	11,553,981	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 17652.

Fund ends in FY 2022-23, will not be budgeted in FY 2023-24.

HEERF Supplemental Assistance to Institutions of Higher Education (SAHIE)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	0	0.00	917,445	100.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total HEERF SAHIE	0	0.00	917,445	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 17662.

Fund ends in FY 2022-23, will not be budgeted in FY 2023-24.

Higher Ed Emergency MSI

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	44,735	43.34	64,817	86.20	0	0.00
Mission	19,659	19.05	3,509	4.67	0	0.00
Pierce	38,356	37.16	6,866	9.13	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	472	0.46	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total Higher Ed Emergency MSI	103,222	100.00	75,192	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 17638.

Fund ends in FY 2022-23, will not be budgeted in FY 2023-24.

Lottery - Prop 20

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	1,289,891	17.76	702,306	6.06	399,855	7.40
East	1,488,088	20.49	2,337,969	20.17	857,251	15.86
Harbor	236,271	3.25	746,908	6.44	208,360	3.85
Mission	293,436	4.04	853,367	7.36	247,271	4.57
Pierce	424,057	5.84	1,546,171	13.34	497,719	9.21
Southwest	161,268	2.22	580,570	5.01	143,238	2.65
Trade-tech	655,767	9.03	620,748	5.36	372,637	6.89
Valley	257,268	3.54	1,231,380	10.62	433,738	8.02
West	522,138	7.19	708,469	6.11	245,818	4.55
ESC	1,934,908	26.64	2,261,660	19.51	2,000,000	37.00
Total Lottery – Prop 20	7,263,091	100.00	11,589,548	100.00	5,405,887	100.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 10421

One-Time Block Grants

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	36,508	1.55	7,789,522	21.79	0	0.00
East	935,935	39.84	7,544,492	21.11	0	0.00
Harbor	72,542	3.09	1,407,158	3.94	0	0.00
Mission	141,848	6.04	2,299,089	6.43	0	0.00
Pierce	228,329	9.72	4,483,473	12.54	0	0.00
Southwest	50,129	2.13	2,540,872	7.11	0	0.00
Trade-tech	499,572	21.27	4,498,991	12.59	0	0.00
Valley	233,256	9.93	1,848,943	5.17	0	0.00
West	150,847	6.42	3,332,050	9.32	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total One-Time Block Grants	2,348,967	100.00	35,744,590	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes One-Time Block Grants (funds 10116, 10125-10128, 10131-10134, 10136-10138)
Note: Funding for fiscal year 2023-24 has not been budgeted at Tentative Budget.

Parking

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	24,337	-2.61	44,301	0.64	35,000	3.64
East	(296,432)	31.78	1,330,713	19.25	240,000	24.95
Harbor	6,955	-0.75	94,492	1.37	100,000	10.40
Mission	4,765	-0.51	112,638	1.63	0	0.00
Pierce	(250,933)	26.90	1,288,143	18.63	500,000	51.98
Southwest	(151,331)	16.22	632,684	9.15	1,582	0.16
Trade-tech	(100,274)	10.75	463,555	6.71	85,405	8.88
Valley	(168,245)	18.04	2,795,386	40.43	0	0.00
West	(1,660)	0.18	151,612	2.19	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total Parking	(932,817)	100.00	6,913,524	100.00	961,987	100.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 10145.

Staff/Faculty Development

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	23,106	6.66	0	0.00
East	0	0.00	34,978	10.09	0	0.00
Harbor	0	0.00	11,599	3.34	0	0.00
Mission	0	0.00	13,425	3.87	0	0.00
Pierce	22	100.00	23,700	6.83	0	0.00
Southwest	0	0.00	10,137	2.92	0	0.00
Trade-tech	0	0.00	19,303	5.57	0	0.00
Valley	0	0.00	21,918	6.32	0	0.00
West	0	0.00	14,795	4.27	0	0.00
ESC	0	0.00	173,810	50.12	0	0.00
Total Staff/Faculty Development	22	100.00	346,771	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes fund 10435.

Strong Workforce

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	1,341,565	9.68	3,333,292	11.38	1,135,440	10.38
East	3,386,786	24.43	8,129,472	27.76	3,198,520	29.25
Harbor	355,264	2.56	1,019,750	3.48	349,904	3.20
Mission	904,681	6.53	1,388,500	4.74	589,385	5.39
Pierce	1,566,445	11.30	3,103,930	10.60	1,154,076	10.55
Southwest	363,051	2.62	624,551	2.13	252,062	2.30
Trade-tech	3,156,742	22.77	6,634,359	22.65	2,274,141	20.79
Valley	1,209,771	8.73	2,380,261	8.13	939,754	8.59
West	1,126,437	8.13	2,673,608	9.13	1,043,654	9.54
ESC	451,858	3.26	0	0.00	0	0.00
Total Strong Workforce	13,862,599	100.00	29,287,723	100.00	10,936,936	100.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10496-10500.

Student Equity & Achievement (SEA)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	5,143,847	12.05	7,176,063	10.79	5,236,987	11.48
East	10,264,521	24.04	15,311,915	23.03	10,784,990	23.64
Harbor	2,870,668	6.72	3,927,640	5.91	3,045,720	6.67
Mission	3,340,759	7.82	4,163,847	6.26	3,270,277	7.17
Pierce	4,511,106	10.56	8,360,305	12.57	5,287,380	11.59
Southwest	3,016,245	7.06	4,451,862	6.70	3,197,767	7.01
Trade-tech	4,596,835	10.77	9,917,131	14.91	5,792,663	12.70
Valley	5,190,062	12.15	6,607,675	9.94	5,026,953	11.02
West	3,665,387	8.58	6,575,623	9.89	3,986,419	8.74
ESC	100,000	0.23	0	0.00	0	0.00
Total SEA	42,699,430	100.00	66,492,061	100.00	45,629,156	100.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 11400-11404.

Student Financial Aid Administration (SFAA)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	529,747	11.79	678,896	11.50	569,088	12.41
East	955,261	21.27	1,180,405	20.00	1,008,861	22.00
Harbor	91,333	2.03	415,412	7.04	305,640	6.66
Mission	320,672	7.14	466,845	7.91	354,932	7.74
Pierce	551,741	12.28	698,817	11.84	580,539	12.66
Southwest	355,404	7.91	312,148	5.29	261,558	5.70
Trade-tech	460,822	10.26	558,196	9.46	471,512	10.28
Valley	577,669	12.86	672,793	11.40	575,794	12.56
West	414,136	9.22	543,151	9.20	457,861	9.98
ESC	235,035	5.23	376,476	6.38	0	0.00
Total SFAA	4,491,822	100.00	5,903,139	100.00	4,585,785	100.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10415-10419.

Student Retention and Enrollment

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	0	0.00	1,791,122	10.25	0	0.00
East	1,142,562	28.62	3,060,552	17.52	0	0.00
Harbor	148,453	3.72	740,950	4.24	0	0.00
Mission	153,753	3.85	1,126,559	6.45	0	0.00
Pierce	325,385	8.15	2,189,112	12.53	0	0.00
Southwest	8,000	0.20	990,714	5.67	0	0.00
Trade-tech	211,559	5.30	2,136,588	12.23	0	0.00
Valley	480,155	12.03	1,628,339	9.32	0	0.00
West	497,879	12.47	1,080,072	6.18	0	0.00
ESC	1,024,308	25.66	2,725,693	15.60	0	0.00
Total Student Retention & Enrollment	3,992,054	100.00	17,469,701	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 18187, 18192, and 18198.

Veteran Resource Center

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	64,195	12.35	152,228	9.73	0	0.00
East	17,561	3.38	235,752	15.07	0	0.00
Harbor	51,612	9.93	123,760	7.91	0	0.00
Mission	48,924	9.41	91,137	5.83	0	0.00
Pierce	84,146	16.19	228,287	14.60	0	0.00
Southwest	37,407	7.20	111,916	7.16	0	0.00
Trade-tech	85,887	16.52	250,108	15.99	0	0.00
Valley	57,267	11.02	173,779	11.11	0	0.00
West	72,772	14.00	197,072	12.60	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total Veteran Resource Center	519,769	100.00	1,564,039	100.00	0	0.00

*Current Budget as of April 2023 cyclical closing.
Includes funds 10471-10474.

Other Specially Funded Programs (SFP)

Location	2021-22 Actual Expenditure	% of total	2022-23 Current Budget*	% of total	2023-24 Tentative Budget	% of total
City	7,665,984	14.46	27,246,568	10.98	24,883	3.48
East	6,786,404	12.80	34,364,516	13.85	31,432	4.40
Harbor	4,048,468	7.63	12,144,946	4.90	7,908	1.11
Mission	3,577,147	6.75	16,939,001	6.83	10,619	1.49
Pierce	4,037,718	7.61	19,432,599	7.83	20,833	2.92
Southwest	4,422,188	8.34	15,852,185	6.39	8,146	1.14
Trade-tech	4,720,358	8.90	33,241,160	13.40	18,151	2.54
Valley	7,399,741	13.95	25,588,488	10.32	17,120	2.40
West	8,843,607	16.68	32,527,305	13.11	120,191	16.83
ESC	1,524,181	2.87	30,710,397	12.38	455,052	63.70
Total Other SFP	53,025,797	100.00	248,047,165	100.00	714,335	100.00

*Current Budget as of April 2023 cyclical closing.

Includes Customized Workshop Program, Community Partnership Training & Education, Customized Training Program, Community Services-Other, Technical & Career Ed, Non-Resident Capital Outlay, Veteran's Reporting Fees, Unrestricted Indirect Fund, On-Going Block Grants, Telecommunication & Technology Program, Federal PELL Grant (Funds 10465-10470), FSEOG (Funds 10475-10479), and funds above 10700 (if any).

Other Funds

Bookstore Fund

	2021-22 Year-End Actual	2022-23 Current Budget*	2023-24 Tentative Budget
State	0	0	0
Other - Local	12,954,853	17,474,616	18,388,504
Net Income	12,954,853	17,474,616	18,388,504
Plus: Incoming Transfers	3,527,848	621,555	452,972
Total Income	16,482,701	18,096,171	18,841,476
Beginning Balance	10,051,176	10,790,304	0
Adjustment to Beg. Balance	(685,942)	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	10,790,305	626,994	0
Amount Available	15,057,630	28,259,481	18,841,476

*2022-23 Current Budget is as of April 2023 closing.

Comments:

The Bookstore Fund generates income through sales. The Fund comprises the bookstore operations of the nine colleges. The beginning balance includes reserves for inventory, improvement reserves, and individual college balances, which are required for the operation of the bookstores. For 2023-24, the requirement for colleges to reserve 3% of projected annual sales for the Campus Improvement and Inventory Reserves continues to be suspended.

Bookstore Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	2,990,822	19.9%	3,241,832	11.5%	3,634,866	19.3%
230000	Sub/Relief, Unclassified	474,282	3.1%	495,520	1.8%	582,512	3.1%
240000	Instructional Aides, Non-Perm	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	3,465,104	23.0%	3,737,352	13.2%	4,217,378	22.4%
390000	Misc Employee Benefits	1,865,970	12.4%	1,635,241	5.8%	2,077,865	11.0%
	Total Benefits	1,865,970	12.4%	1,635,241	5.8%	2,077,865	11.0%
450000	Supplies	15,135	0.1%	61,782	0.2%	24,173	0.1%
460000	Bookstore	9,328,048	61.9%	11,735,948	41.5%	10,871,878	57.7%
	Total Printing & Supplies	9,343,183	62.0%	11,797,730	41.7%	10,896,051	57.8%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Exp.	115,279	0.8%	156,644	0.6%	159,661	0.8%
560000	Contracts & Rentals	8,204	0.1%	159,042	0.6%	117,822	0.6%
580000	Other Expense	256,977	1.7%	680,494	2.4%	533,654	2.8%
590000	Misc Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	380,460	2.5%	996,180	3.5%	811,137	4.3%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	2,913	0.0%	344,552	1.2%	285,704	1.5%
650000	Lease/Purchase	0	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	2,913	0.0%	344,552	1.2%	285,704	1.5%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	9,748,426	34.5%	553,341	2.9%
	Total Other	0	0.0%	9,748,426	34.5%	553,341	2.9%
	Less Intrafund w/in Loc	0		0		0	
	Total Bookstore	15,057,630	100.0%	28,259,481	100.0%	18,841,476	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Building Fund

	2021-22 Year-End Actual	2022-23 Current Budget*	2023-24 Tentative Budget
New GO Bond Proceeds	0	0	0
Other - Local	1,166,224	1,064,227	4,887,803
Net Income	1,166,224	1,064,227	4,887,803
Plus: Incoming Transfers	0	0	0
Total Income	1,166,224	1,064,227	4,887,803
Beginning Balance	3,646,073,294	3,382,327,000	481,609,369
Recognition of Remaining Issues**	0	0	8,025,000,000
Adjustment to Beg. Balance	0	(39,929)	0
Reserve/Open Orders	0	46,209,667	
Less: YE Open Orders	46,209,667	0	0
Less: Ending Balance	3,382,327,000	0	0
Amount Available	218,702,851	3,429,560,965	8,511,497,172

*2022-23 Current Budget is as of April 2023 closing.

** For presentation purposes, the remaining GO Bonds is \$175,000,000 for Measure J and \$2,550,000,000 for Measure CC, and \$5,300,000,000 for Measure LA.

Comments:

On April 10, 2001, the District passed a \$1.245 billion General Obligation bond (Proposition A) to finance the construction, equipping and improvement of college and support facilities at the nine campuses of the District. On May 20, 2003, the District passed another General Obligation bond (Proposition AA) for \$980 million. These funds were for District and college debt, the Educational Services Center building, satellite locations, and capital outlay at the colleges. All authorized funds for both bonds have been issued as of 2008.

On November 4, 2008, the District passed a third General Obligation bond (Measure J) for \$3.5 billion and on November 8, 2016 the District passed a fourth General Obligation bond (Measure CC) for \$3.3 billion, for the construction, acquisition, furnishing, and equipping of District facilities.

On May 3, 2023 the District passed a fifth General Obligation Bond (Measure LA) for \$5.3 billion to finance infrastructure and technology upgrades, as well as increase Los Angeles Community College District's investment in sustainability, athletics facilities, and other improvements throughout the system.

Building Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
210000	Non-Certificated Salaries	367,004	0.2%	0	0.0%	0	0.0%
	Total Non-Certif Salaries	367,004	0.2%	0	0.0%	0	0.0%
390000	Employee Benefits	137,623	0.1%	0	0.0%	0	0.0%
	Total Benefits	137,623	0.1%	0	0.0%	0	0.0%
420000	Books	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	1,694,554	0.8%	395,240	0.0%	0	0.0%
	Total Printing & Supplies	1,694,554	0.8%	395,240	0.0%	0	0.0%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
560000	Contracts & Rentals	22,661,860	10.4%	88,793,948	2.6%	43,300,000	0.5%
570000	Legal, Election, Audit	3,706,591	1.7%	17,101,101	0.5%	16,875,000	0.2%
580000	Other Expense	3,582,755	1.6%	1,158,162,575	33.8%	6,526,199,104	76.7%
590000	Misc Other Expense	452,072	0.2%	534,484	0.0%	34,484	0.0%
	Total Operating Expenses	30,403,277	13.9%	1,264,592,108	36.9%	6,586,408,588	77.4%
610000	Sites	0	0.0%	0	0.0%	0	0.0%
620000	Buildings	179,945,371	82.3%	1,942,567,859	56.6%	1,921,579,880	22.6%
640000	Equipment	6,155,022	2.8%	217,867,758	6.4%	133,704	0.0%
	Total Capital Outlay	186,100,393	85.1%	2,160,435,617	63.0%	1,921,713,584	22.6%
710000	Debt Service	0	0.0%	4,138,000	0.1%	3,375,000	
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	Total Other	0	0.0%	4,138,000	0.1%	3,375,000	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Building Fund	218,702,851	100.0%	3,429,560,965	100.0%	8,511,497,172	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Cafeteria Fund

	2021-22 Year-End Actual	2022-23 Current Budget*	2023-24 Tentative Budget
Federal	0	0	0
State	0	0	0
Other - Local	593,937	1,184,505	1,403,673
Net Income	593,937	1,184,505	1,403,673
Plus: Incoming Transfers	311,250	285,978	247,315
Total Income	905,187	1,470,483	1,650,988
Beginning Balance	1,782,765	2,583,362	0
Adjustment to Beg. Balance	726,664	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	2,583,362	1	0
Amount Available	831,253	4,053,844	1,650,988

*2022-23 Current Budget is as of April 2023 closing.

Comments:

Projected income from food and beverage sales and vending machines commission is budgeted at a level necessary to support projected costs. Historically, cafeteria operations have not produced sufficient sales to cover its costs, requiring support from the General Fund.

Cafeteria Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
120000	Non-Teaching, Regular	0	0.0%	0	0.0%	0	0.0%
140000	Non-Teaching, Hourly	656	0.1%	5,000	0.1%	5,000	0.3%
	Total Certificated Salaries	656	0.1%	5,000	0.1%	5,000	0.3%
210000	Classified, Regular	77,656	9.3%	118,129	2.9%	111,383	6.7%
230000	Sub/Relief, Unclassified	101,944	12.3%	118,940	2.9%	180,500	10.9%
240000	Instructional Aides, Non-Perm	0	0.0%	20,000	0.5%	19,000	1.2%
	Total Non-Certificated Salaries	179,600	21.6%	257,069	6.3%	310,883	18.8%
390000	Misc Employee Benefits	39,812	4.8%	63,502	1.6%	48,681	2.9%
	Total Benefits	39,812	4.8%	63,502	1.6%	48,681	2.9%
450000	Supplies	577,262	69.4%	1,069,991	26.4%	855,774	51.8%
	Total Printing & Supplies	577,262	69.4%	1,069,991	26.4%	855,774	51.8%
550000	Utilities & Housekeeping Expense	0	0.0%	71,070	1.8%	33,270	2.0%
560000	Contracts & Rentals	3,560	0.4%	17,600	0.4%	17,000	1.0%
580000	Other Expense	27,190	3.3%	90,325	2.2%	153,148	9.3%
590000	Misc Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	30,750	3.7%	178,995	4.4%	203,418	12.3%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	3,172	0.4%	55,928	1.4%	59,605	3.6%
	Total Capital Outlay	3,172	0.4%	55,928	1.4%	59,605	3.6%
730000	Interfund Transfer	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	2,423,359	59.8%	167,627	10.2%
	Total Other	0	0.0%	2,423,359	59.8%	167,627	10.2%
	Less Intrafund w/in Loc	0		0		0	
	Total Cafeteria	831,253	100.0%	4,053,844	100.0%	1,650,988	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Child Development Fund

	2021-22 Year-End Actual	2022-23 Current Budget*	2023-24 Tentative Budget
Federal	1,701,917	3,766,319	0
State	10,437,563	12,726,549	1,296,300
Other - Local	101,525	38,251	105,619
Net Income	12,241,006	16,531,119	1,401,919
Plus: Incoming Transfers	856,352	1,355,692	730,923
Total Income	13,097,358	17,886,811	2,132,842
Beginning Balance	2,109,774	2,553,477	0
Adjustment to Beg. Balance	(17,587)	0	0
Reserve/Open Orders	41,899	80,538	0
Less: YE Open Orders	80,538	0	0
Less: Ending Balance	2,529,927	0	0
Amount Available	12,620,980	20,520,826	2,132,842

*2022-23 Current Budget is as of April 2023 closing.

Comments:

Since 1980-81, the State Department of Education has provided funding for all community college child development centers. This method of funding is expected to continue indefinitely. While no specific rate of funding, i.e., per student allowances for child-hour rate, was established, a funding level was determined based upon the provisions for inflation. The amount of state funds shown represents the funding level established by the State Department of Education.

Projected parent fees total \$105,619. The program is augmented by college support through interfund transfers of \$730,923 from the General Fund.

Child Development Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
120000	Non-Teaching, Regular	3,059,824	24.2%	3,586,733	17.5%	1,291,304	60.5%
140000	Non-Teaching, Hourly	2,064,939	16.4%	2,230,655	10.9%	8,770	0.4%
	Total Certificated Salaries	5,124,763	40.6%	5,817,388	28.3%	1,300,074	61.0%
210000	Classified, Regular	2,504,081	19.8%	2,442,860	11.9%	35,211	1.7%
230000	Sub/Relief, Unclassified	320,149	2.5%	840,065	4.1%	0	0.0%
240000	Instructional Aides, Non-Perm	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	2,824,230	22.4%	3,282,925	16.0%	35,211	1.7%
390000	Misc Employee Benefits	3,116,081	24.7%	3,190,909	15.5%	586,624	27.5%
	Total Benefits	3,116,081	24.7%	3,190,909	15.5%	586,624	27.5%
420000	Books	2,577	0.0%	0	0.0%	0	0.0%
440000	Instructional Media Materials	17,867	0.1%	134,951	0.7%	0	0.0%
450000	Supplies	437,351	3.5%	2,077,499	10.1%	8,392	0.4%
	Total Printing & Supplies	455,218	3.6%	2,212,450	10.8%	8,392	0.4%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	976	0.0%	300	0.0%	0	0.0%
560000	Contracts & Rentals	714,262	5.7%	897,359	4.4%	184	0.0%
580000	Other Expense	38,635	0.3%	294,012	1.4%	13,583	0.6%
590000	Other Expense	16,000	0.1%	0	0.0%	0	0.0%
	Total Operating Expenses	769,873	6.1%	1,191,671	5.8%	13,767	0.6%
620000	Buildings	0	0.0%	(3,324)	0.0%	0	0.0%
640000	Equipment	161,553	1.3%	827,065	4.0%	0	0.0%
650000	Lease/Purchase	1,090	0.0%	3,529	0.0%	0	0.0%
	Total Capital Outlay	162,643	1.3%	827,270	4.0%	0	0.0%
730000	Interfund Transfer	165,595	1.3%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	3,998,213	19.5%	188,774	8.9%
	Total Other	0	0.0%	3,998,213	19.5%	188,774	8.9%
	Less Intrafund w/in Loc	0		0		0	
	Total Child Development Fund	12,620,980	100.0%	20,520,826	100.0%	2,132,842	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Debt Service Fund

	2021-22 Year-End Actual	2022-23 Current Budget*	2023-24 Tentative Budget
Federal	0	0	0
Other - Local	5,953	10,000	0
Net Income	5,953	10,000	0
Plus: Incoming Transfers	7,071,948	7,071,948	6,923,283
Total Income	7,077,901	7,081,948	6,923,283
Beginning Balance	0	0	0
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	0	0	0
Amount Available	7,077,901	7,081,948	6,923,283

*2022-23 Current Budget is as of April 2023 closing.

Comments:

For fiscal year 2023-24, incoming transfer of \$6,923,283 is estimated for post-retirement health insurance contribution (GASB 45/75).

Debt Service Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certif Salaries	0	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	7,077,901	100.0%	7,081,948	100.0%	6,923,283	100.0%
	Total Benefits	7,077,901	100.0%	7,081,948	100.0%	6,923,283	100.0%
400000	Book & Supplies	0	0.0%	0	0.0%	0	0.0%
	Total Printing & Supplies	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	0	0.0%	0	0.0%	0	0.0%
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	0	0.0%	0	0.0%	0	0.0%
700000	Other	0	0.0%	0	0.0%	0	0.0%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	Total Other	0	0.0%	0	0.0%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Debt Service	7,077,901	100.0%	7,081,948	100.0%	6,923,283	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Special Reserve Fund

	2021-22 Year-End Actual	2022-23 Current Budget*	2023-24 Tentative Budget
Federal	0	0	0
State	26,528,492	48,082,278	13,987,675
Other - Local	1,321,424	1,612,286	346,958
Net Income	27,849,916	49,694,564	14,334,633
Plus: Incoming Transfers	14,511,960	15,596,092	0
Total Income	42,361,876	65,290,656	14,334,633
Beginning Balance	107,773,887	131,179,254	104,672,750
Adjustment to Beg. Balance	0	446,018	0
Reserve/Open Orders	15,788,445	17,468,419	0
Less: YE Open Orders	17,468,419	0	0
Less: Ending Balance	131,625,272	69,558,932	0
Amount Available	16,830,517	144,825,415	119,007,383

*2022-23 Current Budget is as of April 2023 closing.

Comments:

Projected income for fiscal year 2023-24 includes \$346,958 from Other-Local Income, which is interest income restricted for Capital Outlay Programs and utility incentive for Prop 39 (California Clean Energy Jobs Act) projects. Beginning Balances include projected funds carried forward for various on-going projects continuing from previous fiscal years.

Special Reserve Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	Total Benefits	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	0	0.0%	7,302	0.0%	7,302	0.0%
	Total Printing & Supplies	0	0.0%	7,302	0.0%	7,302	0.0%
560000	Contracts & Rentals	2,397	0.0%	7,603	0.0%	4,268	0.0%
580000	Other Expense	155,415	0.9%	4,345,115	3.0%	1,603,907	1.3%
590000	Misc Other Expense	16,796,803	99.8%	132,101,158	91.2%	109,989,043	92.4%
	Total Operating Expenses	16,954,615	100.7%	136,453,876	94.2%	111,597,218	93.8%
610000	Sites	0	0.0%	0	0.0%	0	0.0%
620000	Buildings	(256,074)	-1.5%	4,504,858	3.1%	3,926,277	3.3%
640000	Equipment	46,976	0.3%	500,997	0.3%	213,338	0.2%
650000	Lease/Purchase	85,000	0.5%	95,134	0.1%	0	0.0%
	Total Capital Outlay	(124,098)	-0.7%	5,100,989	3.5%	4,139,615	3.5%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	3,263,248	2.3%	3,263,248	2.7%
	Total Other	0	0.0%	3,263,248	2.3%	3,263,248	2.7%
	Less Intrafund w/in Loc	0		0		0	
	Total Special Reserve	16,830,517	100.0%	144,825,415	100.0%	119,007,383	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Student Financial Aid Fund

	2021-22 Year-End Actual	2022-23 Current Budget*	2023-24 Tentative Budget
Federal	226,261,891	298,882,217	162,631,041
State	37,558,399	82,510,821	71,846,641
Other - Local	539,859	1,400,000	700,000
Net Income	264,360,149	382,793,038	235,177,682
Plus: Incoming Transfers	0	0	0
Total Income	264,360,149	382,793,038	235,177,682
Beginning Balance	3,384,368	3,397,980	0
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	3,745	0	0
Less: Year-End Open Orders	0	0	0
Less: Ending Balance	3,397,980	3,397,980	0
Amount Available	264,350,282	382,793,038	235,177,682

*2022-23 Current Budget is as of April 2023 closing.

Comments:

The Student Financial Aid Fund is used to account for the receipts and disbursements of Federal and State grants and loans to students. Budgets will be established as awards are received from the granting agencies.

Student Financial Aid Fund by Sub-Major Commitment Item

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2023-24 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	Total Benefits	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	0	0.0%	0	0.0%	0	0.0%
	Total Printing & Supplies	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	0	0.0%	0	0.0%	0	0.0%
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	0	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	264,350,282	100.0%	380,450,185	99.4%	232,362,771	98.8%
760000	Other Payments	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	2,342,853	0.6%	2,814,911	1.2%
	Total Other	264,350,282	100.0%	382,793,038	100.0%	235,177,682	100.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Student Financial Aid	264,350,282	100.0%	382,793,038	100.0%	235,177,682	100.0%

*2022-23 Current Budget is as of April 2023 closing.

Appendices

APPENDIX A: DEFINITIONS & NOTES

Appropriation: An allocation of funds for a specified time and purpose; used synonymously with budget.

Budget: A plan of financial operation for a given period for specified purposes consisting of income, revenues and expenditures.

Debt Service: The Debt Service fund consists of both Debt Service funds and the State revenue bond repayment.

Income: Funds upon which appropriations are based. Revenue.

Intrafund Transfer: This refers to the transfer of funds between Unrestricted and Restricted programs of the General Fund, as opposed to interfund transfers, which are transfers between the General Fund and other funds. Intrafund transfers most often occur when additional support from Unrestricted programs is needed in Restricted programs -- i.e., in cases where District matching is required, or when a location wishes to expand a Restricted program beyond its funding. Additionally, income generated from specific dedicated revenue sources (e.g., Swap Meet) that is transferred to another unrestricted program requires an intrafund transfer. Transferring of funds between locations is also established via an intrafund transfer.

Restricted General Fund: The restricted portion of the General Fund (Fund Application 1) is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Funds are restricted based on the following funding sources or types: Federal, State, State Categorical, Local, and Board-mandated.

Unallocated Funds: The Unallocated category in this document serves two purposes -- to establish a budget in specific programs for colleges which have not yet submitted an approved budget; and to indicate an estimate of new year income and appropriations in Restricted programs based on prior year data. Unallocated funds may not yet be reflected in the operating budget.

Unrestricted General Fund: The unrestricted portion of the General Fund (Fund Application 1) consists of Worker's Compensation (fund 10009), plus funds 10020 through 10299, excluding the programs listed under the definition of Restricted General Fund. The General Purpose budget is synonymous with the Unrestricted General Fund, except that Worker's Compensation is omitted from the General Purpose budget.

APPENDIX B: BUSINESS AREAS

Location	Business Area
Los Angeles City College	C000
Educational Services Center	D000
East Los Angeles College	E000
Los Angeles Harbor College	H000
Los Angeles Mission College	M000
Los Angeles Pierce College	P000
Los Angeles Southwest College	S000
Los Angeles Trade-Technical College	T000
Los Angeles Valley College	V000
West Los Angeles College	W000

APPENDIX C: DISTRICTWIDE ACCOUNTS**A. Operating Budgets**

Academic Senate – funding for District Academic Senate Operations and release time.

Accreditation – funding for assignments, contracts, travel expense, and other logistical support pertaining to accreditation efforts for the nine colleges.

African American Outreach Initiative – funds for promoting student success and retention among African American students.

Audit Expense – cost of annual and special audits.

Benefits-Retiree – cost of retirees' medical/dental benefits.

Central Financial Aid Unit (CFAU) – the Central Financial Aid Unit operates at the Educational Services Center and is associated with loan collection and districtwide financial aid administration.

Compliance Officers – Regional Compliance Officers – no longer used

Dolores Huerta Center – funding for the Dolores Huerta Labor Institute is used to educate community college students about labor history, the current labor movement, the impact of unions, and workers' issues to promote critical thinking, enhance career prospects, and encourage civic participation among students. The Dolores Huerta Labor Institute is an educational partnership between the Los Angeles Community College District and Los Angeles unions.

Districtwide Mandatory Memberships – funds for mandatory institutional memberships for the colleges. Mandatory memberships budgeted in Districtwide Accounts include the Accrediting Commission for Community and Junior Colleges (ACCJC), American Association of Community Colleges (AACC), and Community College League of California (CCLC).

Districtwide Marketing (Public Relations) – funds for districtwide recruitment of prospective students and public relations.

Employee Assistance Program – funds for this program are based on contractual agreements and used to cover costs for service fees and supplies supporting the coordination of professional counseling, work/life programs, employee development workshops, and other employee support services.

Environmental Health & Safety – districtwide costs of safety and emergency supplies, equipment, tuberculosis testing of employees, and renewal of existing contract in compliance with the Division of Occupational Safety and Health (DOSH) asbestos screenings, respirator physicals, blood chemistry panels, and blood-borne pathogens standard for employees exposed to regulated hazardous substances and “select carcinogens.”

Framework for Racial Equality & Social Justice – funds to support the identification of structural and systemic barriers to the recruitment, hiring, onboarding, supervision, and promotion of historically underrepresented and marginalized communities; to construct and redesign curriculum to support and build upon equitable, anti-racist classroom environments; to establish mandated cultural proficiency, anti-bias, and cultural responsiveness training germane to community policing and de-escalation techniques; and to engage and invest in Districtwide advocacy efforts aimed at introducing and supporting state and national legislation focused on racial equity, inclusion, and diversity.

Gold Creek – funds for the maintenance of the District’s instructional laboratory in the San Gabriel Mountains.

Human Resources Training & Development – funding for contracts for professional development.

Metro Records – funding to cover the costs of record keeping and transcripts for the District’s defunct Metropolitan College.

Special Projects – funding to cover expenses for special projects. Current special projects include Client Advantage Group consulting services for the District’s purchase of a new fleet of multifunction devices (MFDs) and their associated software and print services, as well as a Title IX workgroup tasked with ensuring District compliance with new Title IX regulations.

B. Operating Budgets with Variables

Collective Bargaining – funds for Labor Union representatives’ release time, faculty travel, Local 99 equipment, and negotiation expenses.

Liability Insurance – funds for insurance premiums for athletics, property, and excess worker’s compensation liability and costs of claims, litigation, and settlements related to District property.

Legal Expense – funds for districtwide legal expenses including outside counsel and case settlement.

Reserve for Insurance/Legal/Worker’s Compensation – funds set aside as Reserve for any claim associated with Collective Bargaining, Liability, Legal Expense, and Worker’s Compensation which is based on 20% increase of the 3-year average expenditures.

Staff Training, Legal – funds for diversity training.

Worker’s Compensation – payments of worker’s compensation claims and administration.

C. Other Centralized Accounts

AB705 – funds to support imbedded face-to-face student tutoring in entry-level courses in math and English.

Board Election Expense – funds to cover costs incurred in the election of the District’s Board member(s) that are conducted every other year.

District Safety/Operations – funds to cover costs for conducting emergency exercises and drills, update all college emergency plans, creating online floor warden training and certification for Educational Services Center employees, developing a standard for Safety and Security Technologies to be deployed throughout the District.

District Safety/Sheriff– funds for District’s security contract.

Districtwide Benefits – funds to cover the annual OPEB contribution of District employees charged to Districtwide Accounts.

Financial Services– funds to cover the actuarial services needed to implement GASB Statement No. 75, Accounting and Financial for Postemployment Benefits Other Than Pensions and to provide reporting information to CALPERS.

Health Benefits Administration – funds cover contracts pertaining to health benefits administration.

Los Angeles College Promise – funds provide admin support to the Los Angeles College Promise program.

Project Match – funds for an instructional development program designed to promote quality instruction and diversity in community college teaching.

Public Policy – funds for services provided by lobbyists who advocate and communicate legislation, policy, and regulatory developments and activities to the state and federal legislatures that may impact the District operations, priorities, and goals.

Staff Development – funds for the enhancement and developmental activities of staff based on contractual agreements.

Tuition Reimbursement – funds for tuition reimbursement of District employees as specified in the collective bargaining contract and Board authorization.

Vacation Balance – funds for accrual lump sum vacation payments for employees who leave the Los Angeles Community College District.

Wellness Program – funds to provide health and wellness awareness and intervention programs for Los Angeles Community College District employees and their families through districtwide health promotions that support initiatives identified by the Joint Labor-Management Benefits Committee (JLMBC) and the Board of Trustees.

D. Districtwide Information Technology

Academic and Student Applications – cost of various academic software support applications, including Mathematica, VoteNet, and CurriQnet.

College Technology Services – funds for Information Technology personnel, supplies, and equipment that directly support operations within the three college regions.

Cyber Security – funds to recover from Information Technology security compromises and to protect against unauthorized access.

ERP/SAP – funds set aside for support and maintenance of SAP enterprise resource planning (ERP) software.

Information Security – funds for anti-phishing software and security consulting services pertaining to technology.

Network – funds for the support and maintenance of the District's data transmission and network resources.

Service Center – funds for the support and maintenance of various districtwide information systems, including email servers and cloud services, licenses for Adobe and other electronic

signature software, remote desktop access and support, and other management software.

Software Systems – funds for support and maintenance of server hardware and related software at Educational Services Center and regional data centers.

Special Project-Website Redesign – funds to support redesign of district and campus websites

Student Systems and Web Services – funds for support and maintenance of various districtwide information systems, including cloud hosting for college websites, licenses for Zoom, and PeopleSoft support.

APPENDIX D: 2023-2024 BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY
September, 2022	Development of Budget Preparation Activities
September 14	District Budget Committee reviews proposed Budget Development Calendar.
October, 2022	Development of Budget Preparation Activities
October 12	Adoption of Budget Development Calendar.
October 31	1st Quarter projections due from colleges.
November, 2022	Development of Budget Operation Plan
November 1	Initial assessment projections of Districtwide accounts.
November 1 - 10	Constituencies review 1st Quarter 311Q Report and ending balance projections.
November 15	1st Quarter 311Q Report due to State.
November 16	Budget and Finance Committee receives briefing on 1st Quarter projections.
December, 2022	Budget Owner Data Review
December 1 - 16	A) Location review of salary data; B) Budget Owner review of Districtwide Accounts Projection.
December 7 - 8	Planning Budget Formulation (PBF) Workshop.
December 14	1st Quarter 311Q Report submitted to Board of Trustees.
January, 2023	Governor's Proposed State Budget and Preliminary Allocations
January 4	Dedicated Revenue Projections due to the Budget Office.
January 4 - 9	Budget Office reviews colleges' 2023-24 dedicated revenue projections.
January 9	Budget Office distributes Budget Operation Plan Instructions.
January 9 - 26	Constituencies review Proposed 2023-24 Governor's Budget.
February, 2023	Constituencies Review Budget Status
February 2	2nd Quarter projections due from colleges.
February 6	Budget Office distributes 2023-24 Categorical Program Preliminary Allocations.
February 8 - 16	Constituencies review 2nd Quarter 311Q Report and ending balance projections.
February 15	2nd Quarter 311Q Report due to State.
February 15	Budget and Finance Committee receives briefing on 2nd Quarter projections.
March, 2023	Preparation of Preliminary Budgets
March 1	2nd Quarter 311Q Report submitted to Board of Trustees.
March 2	Deadline for Planning Budget Formulation (PBF) changes.
March 2 - 13	A) Technical review of PBF data and upload to SAP; B) Constituents receive 2023-24 Preliminary Allocation.
March 15	Budget and Finance Committee Meeting.
March 16	Preliminary Budget available on SAP system.
March 21 - April 28	Open period for Tentative Budget adjustments (First Adjustment).
April, 2023	Review of Preliminary Budget Data
April 11 - 19	Constituencies review budget status.
April 19	Budget and Finance Committee Meeting.
April 20 - May 11	Budget meetings on preliminary budgets conducted with college administrators.

DATE	ACTIVITY
May, 2023	Revenue Projections Updated
May 1	Revise revenue projections based on Governor's proposed State Budget (May Revise).
May 1	3rd Quarter projections due from colleges.
May 3	Board of Trustees authorization to encumber new year appropriations.
May 3 - 10	A) Constituencies review May Revise update; B) Constituencies receive 2023-24 Tentative Budget; C) Open period for Final Budget adjustments (Second Adjustment) starts.
May 12	Budget Operation Plans due to the Budget Office.
May 15	3rd Quarter 311Q Report due to State.
May 17	A) Budget and Finance Committee receives briefing on 3rd Quarter projections; B) Budget and Finance Committee reviews Proposed Tentative Budget.
June, 2023	Tentative Budget
June 7	A) Adoption of Tentative Budget; B) 3rd Quarter Report submitted to Board of Trustees.
June 9	VC/CFO and Accounting Office update ending balance projections.
June 15	Deadline for submission of revised Dedicated Revenue for Final Budget.
July, 2023	Revision to Revenue Projections/Allocations
July 3	Districtwide Accounts review by Presidents.
July 12	Presidents present recommendation for Districtwide Accounts allocation to District Budget Committee.
July 12 -25	Constituencies review Governor's signed State Budget.
July 19	VC/CFO and Accounting Office run 1st closing activities.
July 27	A) VC/CFO and Accounting Office update ending balance projections; B) VC/CFO and Accounting Office run 2nd closing activities.
July 28	Final year-end closing and establishment of actual ending balances.
August, 2023	Final Budget
August 9	District Budget Committee reviews Final Budget summary pages.
August 16	Budget and Finance Committee reviews Final Budget book.
August 29 – Sept 5	Publication budget available for public review.
September, 2023	Final Budget/Year-End Analysis
September 6*	Public Hearing and adoption of Final Budget.
September 8	File Final Budget report with County and State agencies.

*Actual date dependent on final approved Board calendar.

APPENDIX E: 2023-2024 BUDGETED POSITIONS

FUND APPLICATION: 1

PROGRAM: UNRESTRICTED GENERAL FUND

Certificated Assignments

Class Description	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Academic Senate Officer	A0756	1.45	2.20	2.00	1.20	2.00	0.50		1.00	1.00	2.60	13.95
Associate Dean	A0650	2.50							1.00			3.50
Associate Vice Chanc, Institu Effectiv	A0095										1.00	1.00
Athletic Director	A0750	0.20	1.00	0.80	0.60	1.00			0.80	0.80		5.20
Bargaining Unit Representative	A0755	1.00	1.00	1.00	1.00	2.00	1.00		0.60			7.60
Chancellor	A0023										1.00	1.00
Child Development Center Teacher	A0553	2.00						1.00				3.00
Consulting Instruc (Learning Skills Ctr)	A0401								0.80			0.80
Consulting Instructor	A0403	1.00	2.00			2.40		2.00	0.40		1.00	8.80
Consulting Instructor (SFP)	A0407										1.00	1.00
Counselor	A0706	8.00	17.90	4.10	8.55	14.00	7.09	6.00	0.10	1.40		67.14
Dean	A0640	4.40	12.00	5.25	1.70	7.50	4.00	8.00	6.30	4.80	5.00	58.95
Dean (Acting)	A0638					1.00						1.00
Department Chair	A0711	9.70	16.70	5.40	5.30	11.60	2.62	5.20	13.70	6.60		76.82
Department Chair, Counseling	A0712	1.00	1.00	1.00	1.00	0.90		1.00	0.90			6.80
Department Chair, Library	A0713		0.80	0.20		0.50		0.20	0.50	0.50		2.70
Department Chair, Library	A0795		0.20	0.80	0.50	0.50		0.80	0.50	0.50		3.80
Department Chair, Teaching	A0798	9.25	11.00	0.40	3.80	11.00	1.00	1.80	7.50	4.40		50.15
Deputy Chancellor	A0025										1.00	1.00
Director of Diversity Programs	A0136										1.00	1.00
Handicap Specialist	A0734								0.50			0.50
Instr (Special Assign) (Learning Skills	A0751					1.20				1.30		2.50
Instr (Special Assignment)	A0753	3.60	11.27	2.00	3.30	2.40	4.30	1.00	3.60	1.45	2.70	35.62
Instr (Special Assignment) (SFP)	A0759			0.11		0.40						0.51
Instructor	A0741	101.45	225.97	63.77	61.90	164.80	38.30	148.50	134.20	73.15		1,012.03
Instructor, Coach	A0743									1.20		1.20
Librarian	A0730	3.00	8.72	1.00	1.00	4.00	1.80	2.00	3.60	2.00		27.12
Nurse	A0467					0.50						0.50
President	A0602	1.00	1.00	1.00	1.00			1.00	1.00	1.00		7.00
President (Interim)	A0604					1.00						1.00
Senior Lead SIS Administrator	A0091										1.00	1.00
Vice Chancellor	A0038										2.00	2.00
Vice Department Chair	A0721	0.20	0.80	0.35	0.30	1.20	0.20	0.20	0.20	0.50		3.95
Vice President Of Academic Affairs	A0630	1.00	0.75	1.00	0.25		1.00	2.00	1.00	1.00		8.00
Vice President Of Student Services	A0632		1.00	1.00		1.00	1.00		1.00	1.00		6.00
VP Of Academic Affairs (Acting)	A0627			1.00								1.00
VP OF Academic Affairs (Interim)	A0628					1.00						1.00
VP of Student Services (Acting)	A0629	1.00										1.00
TOTAL CERTIFICATED ASSIGNMENTS		151.75	315.30	92.17	91.40	231.90	62.80	180.70	179.20	102.60	19.30	1,427.13

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Academic Scheduling Specialist	C2442	1.00	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.50
Accountant	C1163	2.50	3.00		1.00			2.00	1.00	1.00	14.00	24.50
Accounting Assistant	C1348	2.00		3.00	1.00	3.00		7.00	0.50		2.00	18.50
Accounting Manager	C1123										2.00	2.00
Accounting Systems Analyst	C1129										1.00	1.00
Accounting Technician	C1328	5.50	10.50	1.00	3.50	3.00	2.00	3.00	4.00	3.50	8.00	44.00
Ada Compliance Officer	C2207					1.00					1.00	2.00
Admin Assistant to the Board of Trustees	C2452										1.00	1.00
Admin Assistant to the Chancellor	C2415										1.00	1.00
Administrative Analyst	C5075	1.00	1.00	1.00	2.00	1.30		3.00	2.00	1.50	5.00	17.80
Administrative Assistant	C2478	3.00	11.00	2.00	1.00	4.00	5.00	6.00	5.00	3.00		40.00
Administrative Assistant (Confidential)	C2475		1.00									1.00
Administrative Assistant, Admin Services	C2440				1.00							1.00
Administrative Intern	C5090										2.00	2.00
Administrative Operations Technician	C2460	3.00	1.00	1.00	3.00	3.00	1.00	3.00	2.00	2.00		19.00
Admissions & Records Assistant	C2598	5.00	14.00	3.00	3.00	7.00	4.00	7.00	8.00	5.00		56.00
Admissions & Records Evaluation Tech	C2596	4.00	5.00	3.00	2.00	3.00	1.00	4.00	3.85	2.00		27.85
Admissions & Records Office Supervisor	C2560	1.00	1.00		1.00	1.00	1.00	1.00	1.00	1.00		8.00
Agricultural Technician	C4505					5.00						5.00
Applications and Programming Manager	C1036										1.00	1.00
Applications Developer/Programmer	C1093										3.00	3.00
Art Gallery and Museum Director	C5153		1.00									1.00
Art Gallery Preparator	C5253		2.00						0.20			2.20
Assignment Auditor	C1209										1.00	1.00
Assistant Accounting Systems Analyst	C1311										1.00	1.00
Assistant Administrative Analyst	C5084			1.00	1.00						9.00	11.00
Assistant Director of Accounting	C1029										1.00	1.00
Assistant Personnel Director	C5008										1.00	1.00
Assistant Research Analyst	C2081	1.50	1.00							1.00		3.50
Assistant Technology Services Specialist	C1102					1.00					14.00	15.00
Assoc Vice President, Admin Services	C1054		1.00			1.00		1.00	1.00			4.00
Associate General Counsel	C1023										3.00	3.00
Asst. Dir. of Employee & Labor Relations	C5005										1.00	1.00
Asst. Financial Aid Systems Specialist	C2575										2.00	2.00
Athletic Trainer	C5310	1.00	2.00	1.00	1.00	2.00	1.00	1.00	2.00	2.00		13.00
Auditor	C1216										4.00	4.00
Automotive Mechanic	C5770	1.00				1.00		1.00	1.00	1.00		5.00
Carpenter	C3433	2.00	2.00			1.00		2.00	2.00	1.00		10.00
Cashier	C5166	0.50			1.00			2.00	1.00			4.50
Central Plant/Util. Infr. Project Mgr.	C1442										1.00	1.00
Chemistry Lab Technician	C5254	1.00	2.00	1.00	1.50	2.00		1.00	2.00	1.00		11.50
Chief Advancement Officer	C1017										1.00	1.00
Chief Information Security Officer	C1061										1.00	1.00
Chief IT Mgr, Engr & Tech Svc Delivery	C1040										1.00	1.00

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
College Event and Venue Coordinator	C5304	1.00	1.00			1.00	1.00	1.00	1.00			6.00
College Event and Venue Technician	C5334		2.00	1.00				1.00				4.00
College Financial Administrator	C1121	1.00	1.00	1.00	1.00			1.00	1.00	1.00		7.00
College Public Relations Manager	C2109	1.00				1.00	1.00	1.00	1.00	1.00		6.00
Community Services Aide	C5064			1.00								1.00
Compliance Investigator	C2204										2.00	2.00
Compliance Officer	C5011										1.00	1.00
Computer & Network Support Specialist	C1144										1.00	1.00
Computer Laboratory Assistant	C4595		2.00			1.00			2.00			5.00
Computer Operations Supervisor	C1151										1.00	1.00
Computer Systems Operator	C1149										2.00	2.00
Construction Inspector	C1596										1.00	1.00
Cosmetology Lab Technician	C5257							1.00				1.00
Costume Maker	C5393	1.00	1.00			1.00			0.50			3.50
Courier	C5864										2.00	2.00
Custodial Supervisor	C4053	3.00	4.00	1.00	3.00	3.00	1.00	3.50	3.00	3.00		24.50
Custodian	C4076	31.00	57.00	19.00	21.00	40.00	18.00	39.00	27.00	25.00	3.00	280.00
Data Management Support Assistant	C1158										1.00	1.00
Database Administrator	C1041										2.00	2.00
Deputy CIO, College Technology Services	C1067										1.00	1.00
Deputy CIO, IT Infra. & Soft. Sys. Supp.	C1068										1.00	1.00
Director of Budget and Managemt Analysis	C1011										1.00	1.00
Director of Business Services	C1003										1.00	1.00
Director of College Facilities	C3158	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.00
Director of Communications & Marketing	C2105										1.00	1.00
Director of Employee and Labor Relations	C1004										1.00	1.00
Director of Facilities Planning & Devel	C1012										1.00	1.00
Director of Foundation	C2106		1.00						1.00	1.00		3.00
Director of Human Resources	C5004										1.00	1.00
Director of Internal Audit	C1203										1.00	1.00
Division Operations Specialist	C2083										1.00	1.00
Division Operations Specialist (Conf.)	C2084										1.00	1.00
Electrician	C3322	1.00	4.00	1.00	2.00	2.00	1.00	2.00	1.00	2.00		16.00
Electronics Laboratory Technician	C4558					1.00		1.00				2.00
Electronics Technician	C3547			1.00							1.00	2.00
Employee and Labor Relations Specialist	C5016										2.00	2.00
Employee Benefits Specialist	C5068										1.00	1.00
Engineering Lab Technician	C5261		1.00									1.00
Environ. & Occupa. Health & Safety Spec	C4266							1.00			1.00	2.00
ERP Functional Business Analyst (SI)	C5444										7.00	7.00
ERP Team Leader (Student Systems)	C5424										1.00	1.00
Event Assistant	C5389		0.28	1.00				0.45				1.73
Exec Assistant to the Board of Trustees	C2448										1.00	1.00
Executive Assistant	C2431										3.00	3.00
Executive Assistant (Confidential)	C2430	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	13.00
Executive Assistant to the Chancellor	C2405										1.00	1.00

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Executive Legal Assistant	C2437										1.00	1.00
Facilities Operations Technician	C2445										1.00	1.00
Facilities Programs Specialist	C5065										1.00	1.00
Facilities Project Manager	C1441										5.00	5.00
Farm Manager	C4503					1.00						1.00
Finance Proj Mgr-Bond & Special Funding	C1119										1.00	1.00
Financial Aid Assistant	C2584	3.20	3.00			1.00		2.00	1.00			10.20
Financial Aid Manager	C1125	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	10.00
Financial Aid Supervisor	C2580		1.00	1.00	1.00	1.00		1.00			1.00	6.00
Financial Aid Technician	C2582	6.49	9.00	2.00	3.00	6.00	3.00	9.00	8.00	4.70	7.00	58.19
Financial Analyst	C5073										3.00	3.00
Fitness Center Coordinator	C5305				1.00	1.00						2.00
Foundation Development Assistant	C5098								1.00			1.00
Foundation Development Officer	C2206								0.75		1.00	1.75
Gardener	C4183	3.00	9.00	3.00	1.00	12.00	2.00	2.00	6.00	3.00		41.00
Gardening Supervisor	C4157				1.00			1.00	1.00	1.00		4.00
General Counsel	C1016										1.00	1.00
General Foreman	C3301	1.00	3.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00		12.00
General Services Supervisor	C4710										1.00	1.00
Grants Coordinator	C2209										1.00	1.00
Graphic Designer	C4613		1.00		1.00						1.00	3.00
Groundskeeper	C4187	3.00			2.00			4.00		1.00	1.00	11.00
Heating & Air Conditioning Technician	C4036	2.00	3.00	2.00	1.00	3.00		4.00	2.00	2.00	1.00	20.00
Human Resources Assistant	C2278	2.00		1.00		2.00			1.00		7.00	13.00
Information Security Analyst	C1078										2.00	2.00
Instructional Aide, Vocational Arts	C5283					1.00		2.00				3.00
Instructional Assistant - Admin of Justi	C4587		2.00									2.00
Instructional Assistant - Architecture	C5259		1.00									1.00
Instructional Assistant – Art	C5252		2.00			1.00				1.00		4.00
Instructional Assistant - Automotive Tec	C4577		2.00			1.50						3.50
Instructional Assistant - CAOT	C4582	1.00	1.00		1.00	1.00			1.00			5.00
Instructional Assistant - Child Develop	C4583	1.00	1.00									2.00
Instructional Assistant - Culinary Arts	C4578			1.00	3.00			2.00				6.00
Instructional Assistant - Horticulture	C4153					1.00						1.00
Instructional Assistant - Information Te	C4569	4.00	7.00		1.00	3.00	1.00	2.00		3.00		21.00
Instructional Assistant - Language Arts	C4560	1.00	3.00	1.00				1.00	1.00			7.00
Instructional Assistant - Mathematics	C4579		3.00	1.00					1.00			5.00
Instructional Assistant - Music	C5268	2.00	1.00	1.00					1.00			5.00
Instructional Assistant - Nursing	C4580	1.00	1.00	1.00		1.00		1.00	1.00			6.00
Instructional Assistant - Photography	C5273	1.50	1.00			1.00			1.00			4.50
Instructional Assistant, Dental Hygiene	C5266									1.00	1.00	2.00
Instructional Assistant, Industrial Tech	C5275					1.00		2.40		1.60		5.00
Instructional Asst, Assistive Technology	C4584							1.00				1.00
Instructional Asst, Registrd Vet Technol	C4586					1.00						1.00
Instructional Media Specialist	C4623										1.00	1.00
Instructional Media Technician	C4571	1.00				1.00		2.00	2.00	1.00	1.00	8.00

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Insurance Claims Specialist Investigator	C5066										1.00	1.00
Investigator	C4264										1.00	1.00
Lead Carpenter	C3432	1.00										1.00
Lead Electrician	C3321	1.00	1.00			1.00			1.00			4.00
Lead Gardener	C4174			1.00		2.00				1.00		4.00
Lead Heating & Air Conditioning Technici	C4035	1.00			1.00				1.00			3.00
Lead Painter	C3471	1.00										1.00
Lead Plumber	C3342	1.00										1.00
Lead Support Services Assistant	C4765			1.00			1.00	1.00	1.00			4.00
Legal Secretary	C2462										2.00	2.00
Legislative & Governmental Rel. Officer	C2104										1.00	1.00
Library Technician	C2618	5.00	7.00	2.00	2.00	4.00	4.00	4.00	5.00	3.00		36.00
Life Sciences Lab Technician	C5263	2.00	3.00	2.00	3.00	3.00	1.63	1.00	3.00	1.60		20.23
Locksmith	C3445	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.00
Machinist	C3522							1.00	1.00			2.00
Maintenance & Ops Standard Coordinator	C3170										1.00	1.00
Maintenance Assistant	C3768	3.00	6.00	1.00	1.00	3.00	2.00	8.00	3.00	3.00	1.00	31.00
Network Architect	C1082										1.00	1.00
Network Engineer	C1096										7.00	7.00
Office Assistant	C2694	3.96	10.00		2.00	3.90		2.00	2.00	1.50	5.00	30.36
Online Multimedia Specialist	C4620		1.00			1.00			1.00	1.00	4.00	8.00
Online Technical Support Assistant	C4622	1.00	1.00			1.00			1.00	1.00		5.00
Operations Manager	C4023	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	10.00
Painter	C3473	2.00	3.00	1.00	1.00	1.00		4.00	2.00	1.00		15.00
Paralegal	C2301										1.00	1.00
Paralegal (Litigation)	C2303										1.00	1.00
Patient Care Simulation Technician	C5258							1.00				1.00
Payroll Assistant	C1347	2.00	4.00	1.00	1.00	2.00	1.00	1.00	2.00	1.00		15.00
Payroll Systems Coordinator	C1127										1.00	1.00
Payroll Systems Manager	C1118										1.00	1.00
Payroll Systems Technician	C1338										9.00	9.00
Performing Arts Technician	C5256	4.00	2.00			2.00	1.00		1.00			10.00
Personnel Analyst	C5017										4.00	4.00
Personnel Director	C5003										1.00	1.00
Phys Educa/Athletics Facil Asst(F)	C5978	1.00	2.00		2.00	1.00	1.00	1.00	1.00	1.00		10.00
Phys Educa/Athletics Facil Asst(M)	C5973	1.00	1.00	1.00			1.00		1.00	1.00		6.00
Physical Sciences Lab Technician	C5274	1.00	2.00			2.00		1.00	1.00			7.00
Piano Accompanist/Coach	C5378	1.23	2.00			1.00			1.58			5.81
Plasterer	C3330	1.00										1.00
Plumber	C3343	2.00	4.00	1.00	2.00	2.00	1.00	1.00	2.00	1.00		16.00
Pool Lifeguard	C5383	0.50	0.50			3.71	0.50	0.80	3.00			9.01
Pool Operations Technician	C4056					1.00	1.00		1.00	1.00		4.00
Power Equipment Mechanic	C5775				1.00	1.00						2.00
Procurement Manager	C2060										1.00	1.00
Procurement Specialist	C5123										8.00	8.00
Procurement Technician	C5140	1.00	1.00	1.00		1.00		1.00	1.00			6.00

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Professional Development Coordinator	C5043					1.00			1.00			2.00
Projectionist	C4609	0.50										0.50
Public Information Officer	C2112		1.00	1.00								2.00
Recruitment and Assessment Manager	C1087										1.00	1.00
Regional Mgr., College Tech. Services	C1070										3.00	3.00
Registrar	C2510	1.00	0.75	1.00			1.00	1.00	1.00			5.75
Reprographic Equipment Operator	C4770		2.00			1.00		2.00	2.00	1.00	2.00	10.00
Research Analyst	C2079	0.50	2.00	2.00			1.00	2.00	2.00	1.00	2.00	12.50
Risk Manager	C2062										2.00	2.00
Safety & Emergency Preparedness Manager	C4265										1.00	1.00
SAP ABAP Programmer	C5418										3.00	3.00
SAP Basis Administrator	C5409										1.00	1.00
SAP Business Data Warehouse Developer	C5431										1.00	1.00
SAP Functional Business Analyst	C5441										5.00	5.00
SAP Functional Team Leader	C5425										1.00	1.00
SAP Quality Assurance Analyst	C5417										1.00	1.00
SAP/ERP Manager	C5405										1.00	1.00
Secretary	C2480	6.00	9.00	4.00	6.00	3.00	3.00	7.00	2.00	4.00		44.00
Senior Accountant	C1161	1.00	1.00				1.00	1.00			5.50	9.50
Senior Accounting Technician	C1325		1.00	1.00		1.00			2.00	1.00	1.00	7.00
Senior Administrative Analyst	C5023					1.00					2.00	3.00
Senior Administrative Assistant	C2468	4.00	4.00	2.00	1.00	2.00	2.00	2.00	3.00	3.00	4.00	27.00
Senior Administrative Assistant (Conf.)	C2465										1.00	1.00
Senior Administrative Asst. (Steno/Conf)	C2461										1.00	1.00
Senior Applications Developer/Programmer	C1092										3.00	3.00
Senior Assessment and Selection Analyst	C5033										1.00	1.00
Senior Compliance Investigator	C2203										1.00	1.00
Senior Custodial Supervisor	C4048	1.00	1.00			1.00		1.00		1.00		5.00
Senior Financial Analyst	C5071										1.00	1.00
Senior Human Resources Assistant	C2270		2.00			1.00		1.00	1.00		6.00	11.00
Senior Human Resources Technician	C2249	1.00	1.00	1.00							5.00	8.00
Senior Network Engineer	C1079										2.00	2.00
Senior Office Assistant	C2425	5.00	7.00	4.00	3.00	6.00	2.00	4.50	3.00	3.00	3.00	40.50
Senior Payroll Systems Technician	C1317										5.00	5.00
Senior Procurement Specialist	C5116										2.00	2.00
Senior SAP ABAP Programmer	C5415										3.00	3.00
Senior SAP Functional Business Analyst	C5439										2.00	2.00
SFP-Program Technician	C5998	1.00										1.00
Sign Language Interpreter Specialist Ii	C4556					0.50						0.50
Software Systems Engineer	C1045										6.00	6.00
Sound Engineer	C4607	1.00	1.00									2.00
Special Services Assistant	C5038					1.00				1.00		2.00
Sports Event Technician	C5388		0.75									0.75
Sports Information Specialist	C2115		1.00						1.00			2.00
Sr Admissions & Records Office Spvr	C2554								1.00	1.00		2.00
Stock Control Aide	C5292		1.00	1.00								2.00

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Stock Control Assistant	C5248	2.00	2.00		1.00	1.00	1.00	2.00	2.00	1.00	1.00	13.00
Stock Control Supervisor	C5203	1.00	1.00	1.00								3.00
Student Programs Specialist	C5049							1.00				1.00
Student Recruiter	C5042					1.00				2.00		3.00
Student Recruitment Coordinator	C5040					1.00	1.00					2.00
Student Services Aide	C5048		3.00			1.00	1.00	2.00	1.00	1.00		9.00
Student Services Assistant	C5046	1.50	7.60	1.00	1.00	4.00		5.00		2.00		22.10
Student Services Specialist	C5044							2.00		1.00		3.00
Student Support Services Representative	C5051								2.00			2.00
Supervising Accounting Technician	C1320	1.00	1.00	1.00	1.00	1.00				1.00		6.00
Supervising Auditor	C1206										1.00	1.00
Supervising Construction Inspector	C1595										1.00	1.00
Supervising Instructional Media Tech.	C4553										1.00	1.00
Supervising Payroll Systems Technician	C1301										3.00	3.00
Supervising Technology Svcs. Specialist	C1100					2.00			2.00		10.00	14.00
Supervising Television/Cinema Engineer	C3536	1.00										1.00
Sustainability & Utility Program Manager	C1435										1.00	1.00
Swimming Pool Supervisor	C5358					1.00			1.00			2.00
Team Leader, App. Develop. & Programming	C1090										3.00	3.00
Team Leader, SAP ABAP Programming	C5407										1.00	1.00
Technology Project Manager	C1081										3.00	3.00
Technology Service Desk Manager	C1084										1.00	1.00
Technology Services Specialist	C1101	0.40				8.00			5.00		22.00	35.40
Television/Cinema Engineer	C4605	1.00										1.00
Theater Management Assistant	C4540		1.00			1.00						2.00
V.C./Chief Facilities Executive	C1002										1.00	1.00
Vice Chancellor of Human Resources	C5000										1.00	1.00
Vice Chancellor/Chief Financial Officer	C1010										1.00	1.00
Vice Chancellor/Chief Info. Officer	C1005										1.00	1.00
Vice President, Administrative Services	C1009	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.00
Web Architect	C1134										5.00	5.00
Web Designer	C1141										5.00	5.00
Workers' Compensation Claims Specialist	C5067										1.00	1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		179.77	295.88	97.00	103.00	213.91	79.13	202.65	178.38	127.40	364.50	1,841.61
TOTAL UNRESTRICTED GENERAL FUND		331.52	611.18	189.17	194.40	445.81	141.93	383.35	357.58	230.00	383.80	3,268.74

PROGRAM: COMMUNITY SERVICES (10010)

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Community Services Aide	C5064	1.00				0.50			1.00			2.50
Community Services Assistant	C5062	1.00										1.00
Community Services Manager	C5058	1.00	1.00						1.00			3.00
Office Assistant	C2694	0.04	1.00			1.00						2.04
TOTAL NON-CERTIFICATED ASSIGNMENTS		3.04	2.00	0.00	0.00	1.50	0.00	0.00	2.00	0.00	0.00	8.54
TOTAL COMMUNITY SERVICES (10010)		3.04	2.00	0.00	0.00	1.50	0.00	0.00	2.00	0.00	0.00	8.54

PROGRAM: HEALTH SERVICES (10135)

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Dean	A0640								0.25			0.25
Nurse	A0467					0.50						0.50
TOTAL CERTIFICATED ASSIGNMENTS		0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.25	0.00	0.00	0.75

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Student Health Center Assistant	C2600					2.00						2.00
Student Services Assistant	C5046		1.00						1.00			2.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	1.00	0.00	0.00	2.00	0.00	0.00	1.00	0.00	0.00	4.00
TOTAL HEALTH SERVICES (10135)		0.00	1.00	0.00	0.00	2.50	0.00	0.00	1.25	0.00	0.00	4.75

PROGRAM: PARKING SERVICES (10145)

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Administrative Analyst	C5075					0.50						0.50
Senior Office Assistant	C2425		1.00			1.00		0.50				2.50
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	1.00	0.00	0.00	1.50	0.00	0.50	0.00	0.00	0.00	3.00
TOTAL PARKING SERVICES (10145)		0.00	1.00	0.00	0.00	1.50	0.00	0.50	0.00	0.00	0.00	3.00

PROGRAM: DISABLED STUDENT PROGRAMS & SERVICES (10404-10406, 10420)

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Associate Dean	A0650								1.00			1.00
Consulting Instructor	A0403			1.00								1.00
Counselor	A0706	2.00				1.00			2.00	2.00		7.00
Counselor (SFP)	A0715			0.50								0.50
Dean	A0640				0.20					0.35		0.55
Handicap Specialist	A0734	1.00	1.00		1.00	0.90			1.00			4.90
Handicap Specialist (SFP)	A0735			1.00								1.00
Vice President of Student Services	A0632				0.10							0.10
TOTAL CERTIFICATED ASSIGNMENTS		3.00	1.00	2.50	1.30	1.90	0.00	0.00	4.00	2.35	0.00	16.05

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Event Assistant	C5389								0.90			0.90
Exam Proctor	C2293								1.45			1.45
Handicap Specialist	A0734		1.00									1.00
Instructional Asst, Assistive Technology	C4584	1.00	1.00	1.00	1.00	1.00			1.00			6.00
Sign Language Interpreter Specialist II	C4556	3.63				3.13		3.00		0.50		10.26
Special Services Assistant	C5038	1.00	2.00		1.00	1.00						5.00
Sr Sign Language Interpreter Specialist	C4551	1.00				1.00		1.00		1.00		4.00
Student Services Assistant	C5046		1.00	1.00					0.80			2.80
TOTAL NON-CERTIFICATED ASSIGNMENTS		6.63	5.00	2.00	2.00	6.13	0.00	4.00	4.15	1.50	0.00	31.41
TOTAL DISABLED STUDENTS PROG & SVS (10420)		9.63	6.00	4.50	3.30	8.03	0.00	4.00	8.15	3.85	0.00	47.46

PROGRAM: EXTENDED OPPORTUNITIES PROGRAMS & SERVICES (10486-10490)

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Counselor	A0706	4.10	2.65	2.00	1.65	3.00	0.62		4.05	0.86		18.93
TOTAL CERTIFICATED ASSIGNMENTS		4.10	2.65	2.00	1.65	3.00	0.62	0.00	4.05	0.86	0.00	18.93

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Accountant	C1163	0.50										0.50
Data Management Support Assistant	C1158			1.00								1.00
Instructional Assistant - Information Te	C4569				0.50							0.50
Office Assistant										1.00		1.00
Senior Office Assistant	C2425	0.90			0.75	1.00			1.00			3.65
Student Recruitment Coordinator	C5040				0.35							0.35
Student Services Assistant	C5046	0.50	2.50		0.25			0.50	1.25	0.40		5.40
Student Services Specialist	C5044				0.75							0.75
Technology Services Specialist	C1101	0.60										0.60
TOTAL NON-CERTIFICATED ASSIGNMENTS		2.50	2.50	1.00	2.60	1.00	0.00	0.50	2.25	1.40	0.00	13.75
TOTAL EXTENDED OPP PROG & SVS (10486-10490)		6.60	5.15	3.00	4.25	4.00	0.62	0.50	6.30	2.26	0.00	32.68

PROGRAM: OTHER SPECIALLY FUNDED PROGRAMS

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Consulting Instructor	A0403			1.00							2.00	3.00
Counselor	A0706	1.65	0.95	1.00	1.85	1.00	1.50	1.00	0.80	1.24		10.99
Dean	A0640	0.60	3.00	0.25	0.70	1.50			1.25	1.68	1.00	9.98
Dean (SFP)	A0642		1.00									1.00
Department Chair	A0711						0.60					0.60
Department Chair - Varied Cap Utilizatio	A0790				0.10							0.10
Department Chair, Teaching	A0798				0.90							0.90
Instr (Special Assignment)	A0753								1.00	1.30		2.30
Instructor	A0741					1.00			1.00	0.80		2.80
Vice President of Academic Affairs	A0630		0.25		0.50							0.75
TOTAL CERTIFICATED ASSIGNMENTS		2.25	5.20	2.25	4.05	3.50	2.10	1.00	4.05	5.02	3.00	32.42

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Academic Scheduling Specialist	C2442		0.50									0.50
Accountant	C1163					1.00					1.00	2.00
Administrative Assistant	C2478		1.00									1.00
Admissions & Records Evaluation Tech	C2596								0.15			0.15
Community Services Aide	C5064					0.50						0.50
Community Services Specialist	C5059			1.00								1.00
Financial Aid Assistant	C2584	0.20	4.00			2.00				1.00		7.20
Financial Aid Supervisor	C2580	2.00	1.00						2.00	1.00		6.00
Financial Aid Technician	C2582	2.00	3.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	22.00
Grants Coordinator	C2209					1.00			1.00			2.00
Graphic Designer	C4613			1.00								1.00
Office Assistant	C2694			1.00								1.00
Research Analyst	C2079										1.00	1.00
Senior Office Assistant	C2425	0.10			0.25				1.00			1.35
SFP-Program Director	C5996	1.00			1.00		1.00	1.00				4.00
SFP-Program Office Assistant	C5999		2.00			1.00						3.00
SFP-Program Specialist	C5997	1.00		1.00	1.00			0.50			1.00	4.50
SFP-Program Technician	C5998		3.43					1.00	1.00			5.43
Student Recruitment Coordinator	C5040				0.15							0.15
Student Services Assistant	C5046		1.50			1.00			0.75	1.60		4.85
Student Services Specialist	C5044	0.90			0.25				1.00	1.80		3.95
Student Support Services Representative	C5051		5.00									5.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		7.20	21.43	6.00	4.65	9.50	3.00	4.50	8.90	7.40	5.00	77.58
TOTAL SPECIALLY FUNDED PROGRAMS		9.45	26.63	8.25	8.70	13.00	5.10	5.50	12.95	12.42	8.00	110.00

FUND APPLICATION: 6

PROGRAM: CAFETERIA

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Administrative Analyst	C5075					0.20						0.20
Cashier	C5166							2.00				2.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	0.00	0.00	0.00	0.20	0.00	2.00	0.00	0.00	0.00	2.20
TOTAL CAFETERIA		0.00	0.00	0.00	0.00	0.20	0.00	2.00	0.00	0.00	0.00	2.20

FUND APPLICATION: 7

PROGRAM: CHILD DEVELOPMENT CENTER

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Child Development Center Teacher	A0553		2.00	1.00		1.00						4.00
Director, Child Development Center	A0551	1.00	1.00	1.00	0.15	1.00	1.00	1.00	1.00	0.50		7.65
Vice Director, Child Development Center	A0552		1.00									1.00
TOTAL CERTIFICATED ASSIGNMENTS		1.00	4.00	2.00	0.15	2.00	1.00	1.00	1.00	0.50	0.00	12.65

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Child Develop. Center Food Services Aide	C4524		0.88					1.00				1.88
Child Development Center Assistant	C4529					3.88		4.00				7.88
Senior Office Assistant	C2425					1.00		1.00				2.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	0.88	0.00	0.00	4.88	0.00	6.00	0.00	0.00	0.00	11.75
TOTAL CHILD DEVELOPMENT CENTER		1.00	4.88	2.00	0.15	6.88	1.00	7.00	1.00	0.50	0.00	24.40

FUND APPLICATION: 8

PROGRAM: BOOKSTORE

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Accountant	C1163										1.00	1.00
Accounting Assistant	C1348					1.00			0.50			1.50
Accounting Technician	C1328	0.50	0.50		0.50					0.50		2.00
Cashier	C5166	4.00	3.00	1.00	1.00	2.00		3.00	1.00	2.00		17.00
College Store Buyer	C5162	1.00	2.00		1.00	2.00		1.00	1.00			8.00
College Store Manager	C2140	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00		8.00
College Store Supervisor	C2144	1.00				1.00	1.00	1.00				4.00
Custodian	C4076	0.00										0.00
Office Assistant	C2694							1.00				1.00
Senior Accountant	C1161										0.50	0.50
Senior Cashier	C2136					1.00						1.00
Stock Control Aide	C5292					1.00		1.00				2.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		1.00		1.00	1.00	1.00			1.00			5.00
TOTAL BOOKSTORE		8.50	6.50	3.00	4.50	10.00	1.00	8.00	4.50	3.50	1.50	51.00

APPENDIX F: 2023-2024 TENTATIVE BUDGET ALLOCATION MECHANISM

In 2019-20, the Board approved a new District Allocation Model that better aligns with the new Student Centered Funding Formula. This formula has been utilized for the Tentative Budget Allocation.

FUNDING PRINCIPLES

- Aligns with the State’s Student Centered Funding Formula (SCFF) in support of student access, equity and success.
- Allocation Model should be easily understood, fair and predictable.
- Recognizes there are core services and unique characteristics associated with a College regardless of size.
- Recognizes that there are Districtwide costs and Educational Service Center operations that must be funded.
- Balances will be retained by Colleges and Educational Service Center locations.

I. PARAMETERS USED TO DETERMINE STATE APPORTIONMENT REVENUE

1. Base Allocation

The Base Allocation is the enrollment-based component of the State Student Centered Funding Formula (SCFF) and is the sum of the Basic Allocation funding (which is based on the number of colleges and centers in a district and its size) and the funding for enrollment in credit (utilizing a three-year average), noncredit, and career development and college preparation (CDCP) noncredit courses, as well as enrollment of special admit students and inmates in correctional facilities.

For fiscal year 2023-24, the basic allocation base rate is estimated to be:

- | | | |
|---------------------------|-------------|----------------|
| • FTES >= 20,000 | \$7,933,899 | large college |
| • 10,000 <= FTES < 20,000 | \$6,942,161 | medium college |
| • FTES < 10,000 | \$5,950,421 | small college |
| • State Approved Center | \$1,983,474 | center |

For fiscal year 2023-24, the FTES allocation rates are estimated to be:

- | | |
|------------------------------|---------|
| • Credit | \$4,840 |
| • Special Admit Credit | \$6,788 |
| • Incarcerated Credit | \$6,788 |
| • Non-Credit | \$4,082 |
| • Non-Credit Enhanced (CDCP) | \$6,788 |

2. Supplemental Allocation

The Supplemental Allocation of the SCFF recognizes that districts must provide additional support to remove barriers to access and success for certain groups of students. It is determined based on the number of low-income students in a district.

For fiscal year 2023-24, the Supplemental Allocation rates are estimated to be:

- Pell Grant Recipients \$1,145
- College Promise Grant Recipients \$1,145
- AB 540 students \$1,145

3. Student Success Allocation

The Student Success Allocation encourages progress on outcomes linked to the goals included in the State Chancellors Office *Vision for Success*. This allocation assigns funding rates for eight outcomes with additional funding for outcomes attained by students who received Pell Grants and College Promise Grants (Equity).

For fiscal year 2023-24, the Student Success Allocation rates (without COLA) are estimated to be:

- Associate degree for transfer (ADT) \$2,700
- Associate degree granted \$2,025
- Baccalaureate degree granted \$2,025
- Credit certificate granted \$1,350
- Transfer-level Math or English course \$1,350
- Transfer to four-year university \$1,012
- Completion of nine or more CTE units \$675
- Attainment of regional living wage \$675

For fiscal year 2023-24, the Equity Allocation rates (without COLA) for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$1,021
- Associate degree granted \$766
- Baccalaureate degree granted \$766
- Credit certificate granted \$511
- Transfer-level Math or English course \$511
- Transfer to four-year university \$383
- Completion of nine or more CTE units \$255

- Attainment of regional living wage \$255

For fiscal year 2023-24, the Equity Allocation rates (without COLA) for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$681
- Associate degree granted \$511
- Baccalaureate degree granted \$511
- Credit certificate granted \$340
- Transfer-level Math or English course \$340
- Transfer to four-year university \$255
- Completion of nine or more CTE units \$170
- Attainment of regional living wage \$170

4. COLA

COLA (cost of living adjustment) will be distributed as specified in the State Apportionment notice.

5. Growth

Growth will not be budgeted until earned and distributed only to the extent in which it is paid by the State.

II. PARAMETERS TO ALLOCATE STATE APPORTIONMENT REVENUE

1. Educational Services Center (ESC)

The District recognizes that there are certain services that are provided more efficiently through a central operation. Examples of these services include Human Resources, Payroll, Accounts Payable and Purchasing. Funding for the ESC will be determined by a percentage of LACCD Base Allocation determined by the state Student Centered Funding Formula (SCFF). During the three-year implementation of the SCFF, the percentage will be determined by the formula: Prior Year Allocation + Current Year COLA + Board Approved Adjustments +/- cost transfers from/to other locations, divided by the Total Base Allocation of the Total Computation Revenue. This methodology is the equivalent of 6% of the 2018-19 General Fund Unrestricted Revenue budget (less dedicated revenue). Funding for the ESC will come off the top of the Base Allocation, the remaining Base Allocation will be proportionately reduced across all locations and shall be distributed to colleges based on their proportion of the Districts funded FTES. The percentage and methodology will be reviewed a few years after the SCFF is fully implemented.

2. Districtwide (Centralized) Accounts

There are annual expenditures which support the District as a whole or that cannot be easily

broken out by college. Examples of these expenditures include Property & Liability Insurance, Legal, Audit, etc. Budgets in these accounts do not carryover but are replenished each year. Funding for the Districtwide Accounts is based on need, the Presidents will make budget recommendations on Districtwide Accounts to the District Budget Committee. Funding for the Districtwide Accounts will come off the top of the Base Allocation, the remaining Base Allocation will be proportionately reduced across all locations and shall be distributed to colleges based on their proportion of the District's funded FTES.

3. Other Districtwide Accounts

There are Districtwide projects and expenditures that are one time in nature that tend to take multiple years to complete. Budgets in these accounts carryover until project completion or are self-supporting operations. Examples of these expenditures include the President and Dean Academy, DAS professional college, DAS sustainability and Van de Kamp. Funding for these other Districtwide accounts come from one-time budget requests or from unique funding streams and does not come from the Base Allocation.

4. Reserves

The District shall maintain a District General Reserve of six and a half percent (6.5%) and a Contingency Reserve of three and a half percent (3.5%) of total unrestricted general fund revenue at the districtwide account level. Such reserves shall be established to ensure the District's financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year. Use of the reserve must be approved by the Board prior to any expenditure. State Apportionment Base Allocation Revenue will be utilized to maintain the General Reserve (6.5%) and replenish the Contingency Reserve (3.5%).

5. College Set Asides

One percent (1.0%) of total college unrestricted allocation is to be set aside in the college budget to ensure College financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year.

6. Other Set Asides

The District shall maintain a Deferred Maintenance fund, setting aside two percent (2.0%) of total unrestricted general fund revenue at the districtwide account level. State Apportionment Base Allocation Revenue will be utilized to establish the Deferred Maintenance fund each budget year.

7. College Allocation

a. College Minimum Base

To recognize that there are fixed expenses and core services associated with a College regardless of size, each College will receive an annual minimum base allocation determined by the following parameters:

- Minimum Administrative Staffing:
 1. (1) President;
 2. (3) Vice Presidents;
 3. (1) Institutional Research Dean;
 4. (1) Facilities Manager;
 5. Deans
 - a. (4) Deans => small colleges (FTES<10,000);
 - b. (8) Deans => medium colleges (FTES>=10,000 and <20,000);
 - c. (12) Deans => large colleges (FTES>=20,000).
- Maintenance and Operations costs based on average cost per gross square footage.

b. Remaining State Apportionment Allocation

The colleges shall receive 100 % of their earned Supplemental Allocation and 100% of their earned Student Success Allocation, as well as their proportional share of their earned amount of the remaining Base Allocation (after ESC, Districtwide and Reserves).

III. PARAMETERS TO ALLOCATE OTHER REVENUE

1. Non-Resident Tuition/Enrollment Fees

Revenue shall be distributed to colleges based on college projections of tuition earnings.

2. Local Revenue and Other Federal and State Revenue (Dedicated Revenue)

Revenue that is directly generated by colleges shall be distributed to colleges based on college projections and adjusted for actual.

3. Lottery Revenue

Revenue shall be distributed to colleges based on the proportion of a college's prior year FTES over the total District FTES and adjusted for actual.

4. Interest and Other Federal, State, and Local Income Not Directly Generated by the Colleges.

Interest and other federal, state, and local income that is not directly generated by colleges shall be utilized to fund the District's reserves.

IV. PARAMETERS FOR ALLOCATIONS

1. A College total budget shall be the sum of the adjusted base allocation, 100% of the calculated supplemental allocation, 100% of the calculated student success allocation, plus other revenue; minus college deficit payments; plus, balances.
2. Additional funding received by the District after Final Budget, not directly attributable to an individual college, shall be distributed through the new allocation model as delineated in the Revenue Parameters above.
3. In the event that actual revenues are less than the amounts projected and allocated to colleges for the fiscal year, the college budgets will be recalculated and adjusted accordingly.
4. During the implementation years of the Student Centered Funding Formula, Colleges experiencing an enrollment/FTES decline (to be determined when the First Principal Apportionment Recalculation becomes available) shall be held harmless in the current year of the decline in an amount equal to the revenue loss associated with the FTES reduction in that year.
- ~~5. Colleges shall keep their year-end balances up to five percent (5.0%) of their prior fiscal year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year 2013-14 and subsequent fiscal years up to ten percent (10%) of their prior year Unrestricted General Fund budget. Colleges will be allowed to use up to \$5 million or twenty five percent (25%) of their ending balances, whichever is less and within the limits of the above parameters. College balance amounts prior to 2013-14 are not to be included in this calculation. Additional access is allowed with the Chancellor's approval. Board Suspended until 2024-25.~~
6. The Educational Services Center shall retain its prior year ending balance including open orders. Open orders for Educational Services Center and Districtwide Accounts shall be funded up to the available balances from these locations. Any uncommitted balances in Districtwide Accounts shall be redistributed to colleges.
7. The college president is the authority for college matters within the parameters of law and Board operating policy. The college president shall be responsible for the successful operation and performance of the college.
8. During Budget Preparation, the Presidents will make a recommendation on Districtwide (Centralized) Accounts allocation to the District Budget Committee.
9. Prior to Budget Preparation, the Presidents will meet to forecast FTES and other metrics and set goals to maximize revenues to be generated by the colleges.

10. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
11. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February), and at year-end.

FUNDS AVAILABLE FOR 2023-2024 UNRESTRICTED GENERAL FUND

	2022-2023 FINAL BUDGET (COLA@6.56%, GR@0.00%)	2023-2024 TENTATIVE BUDGET (COLA@8.13%, GR@0.00%)	DIFFERENCE
Base (excluding EPA Funds)	477,019,782	578,683,346	101,663,564
EPA Funds	198,102,933	140,727,421	(57,375,512)
COLA	44,288,051	58,488,096	14,200,045
Growth	0	0	0
Lottery	12,927,300	13,716,400	789,100
Non-Resident	7,120,000	8,253,600	1,133,600
Apprenticeship	365,396	365,396	0
Part-Time Faculty Compensation	2,265,548	2,248,874	(16,674)
On-Going State Mandate Block Grant	2,398,000	2,786,909	388,909
Full-Time Faculty Hiring	13,368,234	13,368,234	0
Part-Time Office Hours	4,845,499	4,845,499	0
Part-Time Faculty Health Benefits	0	0	0
Local			
Interest and RDA Passthrough	10,000,000	11,000,000	1,000,000
Dedicated Revenue	7,103,840	8,529,440	1,425,600
TOTAL INCOME	779,804,583	843,013,215	63,208,632
Fund Balances			
Open Orders	18,500,747	0	(18,500,747)
Contingency Reserve	27,293,160	29,505,463	2,212,303
General Reserve	50,687,298	54,795,859	4,108,561
Other Fund Balance	86,404,243	83,437,006	(2,967,237)
Total Fund Balance	182,885,448	167,738,328	(15,147,120)
TOTAL PROJ FUNDS AVAILABLE	962,690,031	1,010,751,543	48,061,512

UNRESTRICTED GENERAL FUND

	2022-2023 FINAL BUDGET W/ DISTRIBUTED BALANCES	2022-2023 FINAL BUDGET W/O DISTRIBUTED BALANCES	2023-2024 TENTATIVE BUDGET
City	70,203,973	68,894,646	73,839,649
East	149,292,287	132,737,664	143,290,001
Harbor	44,064,194	39,345,407	42,073,067
Mission	44,397,599	41,111,541	43,352,910
Pierce	95,708,304	83,432,451	89,825,305
Southwest	36,344,088	33,819,419	35,189,382
Trade-Tech	88,651,562	71,120,518	75,405,269
Valley	83,263,406	71,268,198	74,705,578
West	48,325,433	46,371,025	51,065,017
College Total	660,250,846	588,100,870	628,746,178
Educational Services Center	36,924,779	34,536,380	37,507,507
Information Technology	19,699,419	18,605,657	20,026,967
Districtwide Services	138,745,488	122,502,004	131,372,551
Contingency Reserve	27,293,160	27,293,160	29,505,463
General Reserve	50,687,298	50,687,298	54,795,859
STRS/PERS Reserve	3,830,001	3,830,001	0
Other District-wide	1,947,141	0	0
Van de Kamp Innovation	2,943,314	1,018,604	1,236,396
Supplemental Retirement (SRP)	4,772,488	4,772,488	4,772,489
Funds for Deferred Maint	15,596,092	15,596,092	16,860,264
Undistributed Balance	5	95,747,476	85,927,869
TOTAL	962,690,031	962,690,031	1,010,751,543

REVENUE ALLOCATION DETAIL

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total SCFF Apportionment Allocated	Funds for FT Faculty Hiring	Other State/ Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES
City	16,127,369	22,910,842	16,024,782	15,099,827	8,960,229	6,880,155	5,503,701	91,506,905	1,722,084	872,759	0	317,349	1,610,316	2,500,000	391,001	98,920,414
East	19,714,760	47,019,664	35,614,491	23,691,345	17,207,021	13,516,322	23,005,145	179,768,748	1,603,410	1,525,703	0	705,295	3,452,376	1,200,000	948,898	189,204,430
Harbor	9,323,098	12,806,154	8,659,620	6,105,403	4,861,645	3,911,919	6,361,161	52,029,000	901,752	426,994	0	171,492	839,122	409,000	1,405,763	56,183,123
Mission	9,706,165	14,820,296	10,286,589	7,988,303	5,277,126	4,096,037	2,303,280	54,477,796	1,840,756	599,491	0	203,711	995,824	416,000	393,704	58,927,282
Pierce	12,934,351	26,375,324	20,512,558	15,954,858	12,576,638	8,242,026	13,024,199	109,619,954	1,310,188	838,394	0	406,222	2,004,444	1,493,000	1,040,323	116,712,525
Southwest	10,988,428	9,811,925	5,936,989	4,350,701	3,054,809	3,351,056	7,075,545	44,569,453	920,378	295,251	0	117,574	576,858	292,600	671,006	47,443,120
Trade-Tech	15,355,834	20,750,033	15,480,020	11,316,858	8,093,783	6,932,016	14,268,122	92,196,666	1,369,524	794,214	365,396	306,560	1,500,707	604,000	856,761	97,993,828
Valley	15,203,561	24,681,084	18,074,755	15,730,513	9,787,711	7,088,659	3,713,751	94,280,034	2,074,642	1,043,213	0	357,945	1,746,779	615,000	453,790	100,571,403
West	10,412,592	15,300,695	10,137,617	7,357,617	6,027,952	4,658,083	8,058,522	61,953,078	1,625,495	698,354	0	200,761	989,974	724,000	1,131,798	67,323,460
COLLEGE TOTAL	119,766,158	194,476,017	140,727,421	107,595,425	75,846,914	58,676,273	83,313,426	780,401,634	13,368,229	7,094,373	365,396	2,786,909	13,716,400	8,253,600	7,293,044	833,279,585
Educational Services Ctr																
Information Technology																
Districtwide Svcs																
Contingency Reserve																
General Reserve																
STRS/PERS Reserve																
Other District-wide																
Van de Kamp Innovation															1,236,396	1,236,396
SRP- Early Retirement																
Funds for Def Maint																
Undistrib (Projtd Bal)						(188,177)	(2,314,594)	(2,502,771)	5	11,000,000						8,497,234
TOTAL	119,766,158	194,476,017	140,727,421	107,595,425	75,846,914	58,488,096	80,998,832	777,898,863	13,368,234	18,094,373	365,396	2,786,909	13,716,400	8,253,600	8,529,440	843,013,215

ASSESSMENT AND ADJUSTMENT DETAIL

	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centralized at Colleges	PERS/STRS Contingency	BUD ALLOC W/O BALANCES	Balances	Balances Held Back	Budget for Open Orders	BUDGET ALLOC BEFORE DEBT PYMT	Debt Repay	BUDGET ALLOCATION
City	98,920,414	(24,830,991)	(712,174)	19,046	0	443,354	73,839,649	0	0	0	73,839,649		73,839,649
East	189,204,430	(46,154,863)	(539,448)	68,205	0	711,677	143,290,001	0	0	0	143,290,001		143,290,001
Harbor	56,183,123	(13,884,428)	(471,955)	10,840	0	235,487	42,073,067	0	0	0	42,073,067		42,073,067
Mission	58,927,282	(15,699,156)	(287,613)	37,120	108,379	266,898	43,352,910	0	0	0	43,352,910		43,352,910
Pierce	116,712,525	(26,977,198)	(400,796)	0	0	490,774	89,825,305	0	0	0	89,825,305		89,825,305
Southwest	47,443,120	(12,057,366)	(406,324)	10,840	0	199,112	35,189,382	0	0	0	35,189,382		35,189,382
Trade-Tech	97,993,828	(23,262,968)	(504,038)	786,817	0	391,630	75,405,269	0	0	0	75,405,269		75,405,269
Valley	100,571,403	(26,137,142)	(407,721)	40,325	192,806	445,907	74,705,578	0	0	0	74,705,578		74,705,578
West	67,323,460	(16,167,182)	(425,524)	48,784	0	285,479	51,065,017	0	0	0	51,065,017		51,065,017
COLLEGE TOTAL	833,279,585	(205,171,294)	(4,155,593)	1,021,977	301,185	3,470,318	628,746,178	0	0	0	628,746,178	0	628,746,178
Educational Services Ctr	0	37,727,474	(407,765)			187,798	37,507,507	0		0	37,507,507		37,507,507
Information Technology	0	20,025,170	(88,797)			90,594	20,026,967	0		0	20,026,967		20,026,967
Districtwide Svcs	0	131,673,736			(301,185)		131,372,551	0		0	131,372,551		131,372,551
Contingency Reserve	0	3,273,323	(120,334)	(1,021,977)		81,291	2,212,303	27,293,160			29,505,463		29,505,463
General Reserve	0	4,108,561					4,108,561	50,687,298			54,795,859		54,795,859
STRS/PERS Reserve	0					0	0				0		0
Other District-wide	0	0					0	0		0	0		0
Van de Kamp Innovation	1,236,396						1,236,396	0		0	1,236,396		1,236,396
SRP- Early Retirement	0		4,772,489				4,772,489				4,772,489		4,772,489
Funds for Def Maint	0	16,860,264					16,860,264	0			16,860,264		16,860,264
Undistrib (Projtd Bal)	8,497,234	(8,497,234)				0	0	85,927,869	0		85,927,869		85,927,869
TOTAL	843,013,215	(0)	0	0	0	3,830,001	846,843,216	163,908,327	0	0	1,010,751,543	0	1,010,751,543

TOTAL UNRESTRICTED GENERAL FUND REVENUES

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	Hold Harmless	COLA	Total SCFF Apportionment Generated	Funds for FT Faculty Hiring	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/Other State	On-Going State Mandate Block Grant	TOTAL REVENUE
City	37,574,300	16,024,782	15,099,827	8,960,229	5,503,701	6,880,155	90,042,994	1,722,084	0	2,500,000	391,001	1,610,316	872,759	317,349	97,456,503
East	74,386,310	35,614,491	23,691,345	17,207,021	23,005,145	13,516,322	187,420,634	1,603,410	0	1,200,000	948,898	3,452,376	1,525,703	705,295	196,856,316
Harbor	21,299,913	8,659,620	6,105,403	4,861,645	6,361,161	3,911,919	51,199,661	901,752	0	409,000	1,405,763	839,122	426,994	171,492	55,353,784
Mission	24,384,956	10,286,589	7,988,303	5,277,126	2,303,280	4,096,037	54,336,291	1,840,756	0	416,000	393,704	995,824	599,491	203,711	58,785,777
Pierce	41,191,558	20,512,558	15,954,858	12,576,638	13,024,199	8,242,026	111,501,837	1,310,188	0	1,493,000	1,040,323	2,004,444	838,394	406,222	118,594,408
Southwest	17,017,655	5,936,989	4,350,701	3,054,809	7,075,545	3,351,056	40,786,755	920,378	0	292,600	671,006	576,858	295,251	117,574	43,660,422
Trade-Tech	33,063,931	15,480,020	11,316,858	8,093,783	14,268,122	6,932,016	89,154,730	1,369,524	365,396	604,000	856,761	1,500,707	794,214	306,560	94,951,892
Valley	39,665,748	18,074,755	15,730,513	9,787,711	3,713,751	7,088,659	94,061,137	2,074,642	0	615,000	453,790	1,746,779	1,043,213	357,945	100,352,506
West	25,657,804	10,137,617	7,357,617	6,027,952	8,058,522	4,658,083	61,897,595	1,625,495	0	724,000	1,131,798	989,974	698,354	200,761	67,267,977
Undistributed/Other DW	0	0	0	0	(2,314,594)	(188,177)	(2,502,771)	5	0	0	0	0	11,000,000	0	8,497,234
ESC/Info Tech/VDK	0	0	0	0	0	0	0	0	0	0	1,236,396	0	0	0	1,236,396
TOTAL	314,242,175	140,727,421	107,595,425	75,846,914	80,998,832	58,488,096	777,898,863	13,368,234	365,396	8,253,600	8,529,440	13,716,400	18,094,373	2,786,909	843,013,215

2023-2024 EDUCATION PROTECTION ACT (EPA)*

COLLEGE	TOTAL STATE FTES	% OF TOTAL	TOTAL EPA FUNDS
City	8,980	11.4%	\$16,024,782
East	19,957	25.3%	\$35,614,491
Harbor	4,853	6.2%	\$8,659,620
Mission	5,764	7.3%	\$10,286,589
Pierce	11,495	14.6%	\$20,512,558
Southwest	3,327	4.2%	\$5,936,989
Trade-Tech	8,675	11.0%	\$15,480,020
Valley	10,129	12.8%	\$18,074,755
West	5,681	7.2%	\$10,137,617
TOTAL	78,860	100.0%	\$140,727,421

* Funds to be restricted in the Education Protection Act (EPA) and cannot be used for salaries and benefits of administrators or any administrative costs.

MINIMUM BASE FUNDING

Revised M&O Cost based on FY 2021-22

	CITY	EAST	HARBOR	MISSION	PIERCE	S-WEST	TRADE	VALLEY	WEST	TOTAL
Annual Salary ^[1]										
President	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	2,635,975
Academic Affairs VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Student Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Administrative Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Director of College Facilities	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	1,537,810
Institutional Research Dean	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	1,598,718
Total Funding for Presidents and VPs	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$11,796,884
<i>Estimated Benefits for Presidents/VPs/DCF/Dean ⁽³⁾</i>	588,744	588,744	588,744	588,744	588,744	588,744	588,744	588,744	588,744	5,298,694
Deans										
Current Number of Deans funded from 10100 ⁽⁴⁾	9.0	11.8	5.8	3.6	7.5	4.0	7.0	6.3	5.3	60.2
FTE Faculty (Credit Instruction) ⁽⁵⁾	281	497	137	166	358	94	261	340	188	2,322
FTES (Students) ⁽⁶⁾	8,980	19,957	4,853	5,764	11,495	3,327	8,675	10,129	5,681	78,860
Number of Faculty per Dean	31	42	24	47	48	24	37	54	36	39
Number of FTES per Dean	998	1,699	844	1,624	1,533	832	1,239	1,608	1,072	1,311
Proposed Number of Deans (per Total # of FTES)	7	15	4	4	9	3	7	8	4	60
Proposed Number of Deans (per Total # of FTEF)	7	13	4	4	9	2	7	9	5	60
Proposed Number of Deans ⁽⁷⁾	8	12	4	4	8	4	8	8	4	60
Dean Salary ⁽¹⁾	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635
Total Funding for Deans Position	\$1,421,082	\$2,131,623	\$710,541	\$710,541	\$1,421,082	\$710,541	\$1,421,082	\$1,421,082	\$710,541	10,658,117
<i>Estimated Benefits for Deans⁽³⁾</i>	549,959	824,938	274,979	274,979	549,959	274,979	549,959	549,959	274,979	4,124,691
M&O Costs by Square Footage										
Gross Square Footage ⁽⁸⁾	1,046,319	1,268,431	549,594	582,295	773,743	691,757	980,456	967,457	642,600	7,502,652
Average Cost per sq.ft. ⁽²⁾	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71
Total funding for M&O Costs	\$12,256,819	\$14,858,689	\$6,438,069	\$6,821,136	\$9,063,802	\$8,103,399	\$11,485,285	\$11,333,011	\$7,527,563	\$87,887,773
Total Proposed Minimum Base Funding	\$16,127,369	\$19,714,760	\$9,323,098	\$9,706,165	\$12,934,351	\$10,988,428	\$15,355,834	\$15,203,561	\$10,412,592	\$119,766,158

¹ Source*: Salary schedule (top step) - for Presidents (\$23,907) plus auto allowance (\$500) totals to \$24,407 per month; for Academic Affairs and Student Services VPs (\$18,594); Administrative Services VP (\$18,594); Director of College Facilities (\$14,239); Dean (\$14,803).

² Average Cost per sq.ft. is based on the average cost for all colleges, and not by individual college.

³ Benefits are estimated based on FY 2022-23 rates - 59.38% for classified (Administrative Services VP and Director of College Facilities); and 38.70% for certificated (Presidents, other VPs and Deans).

⁴ Current Number of Deans is based on the result of a college survey conducted in July 2022.

⁵ FTE Faculty (Credit Instruction) is based on the Report WSCH Trends and Staffing Patterns by College in the Fall 2021 Data book as reported by the Office of Attendance Accounting.

⁶ FTES (Students) is based on the 2022-23 P2 FTES report, including Credit, Non-Credit and Enhanced Non-Credit FTES, as reported by the Office of Attendance Accounting.

⁷ Proposed Number of Deans is 4 for small colleges (FTES < 10,000 - H, M, S, W); 8 for medium (FTES < 20,000 - C, P, T, V); and 12 for large (FTES > 20,000 - E).

⁸ Source: Data for M&O Costs and Gross Square Footage for FY 2021-22 is based on data from the Fusion Space Inventory Report.

STUDENT CENTERED FUNDING FORMULA CALCULATED REVENUE

LOCATION	BASE	SUPPLEMENTAL	STUDENT SUCCESS	TOTAL CALCULATED SCFF REVENUE
City	53,599,082	15,099,827	8,960,229	77,659,138
East		23,691,345	17,207,021	150,899,167
	110,000,801			
Harbor	29,959,533	6,105,403	4,861,645	40,926,581
Mission	34,671,545	7,988,303	5,277,126	47,936,974
Pierce	61,704,116	15,954,858	12,576,638	90,235,612
Southwest	22,954,644	4,350,701	3,054,809	30,360,154
Trade-Tech	48,543,951	11,316,858	8,093,783	67,954,592
Valley	57,740,503	15,730,513	9,787,711	83,258,727
West	35,795,421	7,357,617	6,027,952	49,180,990
<i>Adjustment for hold harmless</i>	0	0	0	0
Total	454,969,596	107,595,425	75,846,914	638,411,935

BASE ALLOCATION REVENUE (FTES + BASIC ALLOCATION)

	BASIC ALLOCATION	3-YEAR AVERAGE CREDIT	SPECIAL ADMIT CREDIT	INCARCERATED	CDCP	NONCREDIT	TOTAL CALCULATED BASE	% OF BASE ALLOCATION
City	6,942,161	35,583,876	4,691,875	-	6,156,044	225,126	53,599,082	11.8%
East	9,917,373	83,234,602	5,658,414	4,978	10,120,474	1,064,960	110,000,801	24.2%
Harbor	5,950,421	20,171,962	3,023,420	-	740,406	73,324	29,959,533	6.6%
Mission	5,950,421	22,987,315	2,786,110	273,027	2,431,220	243,452	34,671,545	7.6%
Pierce	6,942,161	47,717,546	4,053,380	-	451,454	2,539,575	61,704,116	13.6%
Southwest	5,950,421	12,439,982	2,199,597	-	2,316,918	47,726	22,954,644	5.0%
Trade-Tech	6,942,161	37,562,428	1,843,104	-	1,919,533	276,725	48,543,951	10.7%
Valley	6,942,161	40,261,090	4,495,596	-	5,930,413	111,243	57,740,503	12.7%
West	5,950,421	25,138,522	2,801,476	-	1,779,625	125,377	35,795,421	7.9%
Total	61,487,701	325,097,323	31,552,972	278,005	31,846,087	4,707,508	454,969,596	

PAID FTES WORKLOAD MEASURES

	3-YEAR AVERAGE CREDIT	SPECIAL ADMIT CREDIT	INCARCERATED	CDCP	NONCREDIT
City	7,351	691	-	907	55
East	17,195	834	1	1,491	261
Harbor	4,167	445	-	109	18
Mission	4,749	410	40.22	358	60
Pierce	9,858	597	-	67	622
Southwest	2,570	324	-	341	12
Trade-Tech	7,760	272	-	283	68
Valley	8,318	662	-	874	27
West	5,193	413	-	262	31
Total	67,162	4,648	40.96	4,692	1,153
FTES Funding Rates	\$4,840.49	\$6,787.96	\$6,787.96	\$6,787.96	\$4,081.79

MULTI DISTRICT BASIC ALLOCATION RATES

SIZE	FTES	ALLOCATION
Small	<10,000	\$5,950,421
Medium	10,000 - 19,999	\$6,942,161
Large	>=20,000	\$7,933,899

State Approved	Center Allocation Rates
>=1,000	\$ 1,983,474

BASE FUNDS REMAINING

ADJUSTMENT TO FTES BASE

Description	Amount
Minimum Base	119,766,158
EPA	140,727,421
Base Distributed to Colleges ¹	260,493,579

¹ Distributed using different methodology

CALCULATION OF BASE FUNDS REMAINING

Description	Amount
Total Base Allocation	454,969,596
Less: Base Revenue to Colleges ¹	(260,493,579)
FTES Base Funds Remaining	194,476,017

¹ Distributed using different methodology

DISTRIBUTION OF BASE FUNDS REMAINING

Location	% of Base Allocation	Funds Remaining
City	11.8%	22,910,842
East	24.2%	47,019,664
Harbor	6.6%	12,806,154
Mission	7.6%	14,820,296
Pierce	13.6%	26,375,324
Southwest	5.0%	9,811,925
Trade-Tech	10.7%	20,750,033
Valley	12.7%	24,681,084
West	7.9%	15,300,695
Total	100%	194,476,017

2023-2024 FTES WORKLOAD MEASURES *

Location	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	7,327	691	-	8,018	907	55	8,980
East	17,371	834	0.73	18,206	1,491	261	19,957
Harbor	4,280	445	-	4,726	109	18	4,853
Mission	4,896	410	40.22	5,347	358	60	5,764
Pierce	10,209	597	-	10,806	67	622	11,495
Southwest	2,650	324	-	2,974	341	12	3,327
Trade-Tech	8,052	272	-	8,324	283	68	8,675
Valley	8,565	662	-	9,228	874	27	10,129
West	4,975	413	-	5,388	262	31	5,681
Total	68,326	4,648	41	73,015	4,692	1,153	78,860

* projected

CALCULATION OF 3 YEAR AVERAGE

Location	Total Credit 2021-22	Total Credit 2022-23	Total Credit 2023-24 ^[1]	Special Admit & Incarcerated Credit 2021-22	Special Admit & Incarcerated Credit 2022-23	Special Admit & Incarcerated Credit 2023-24 ^[1]	Credit w/o Special Admit or Incarcerated 2021-22	Credit w/o Special Admit or Incarcerated 2022-23	Credit w/o Special Admit or Incarcerated 2023-24 ^[1]	3 yr average
City	7,939	8,018	8,018	538	691	691	7,401	7,327	7,327	7,351
East	17,553	18,206	18,206	709	834	834	16,844	17,371	17,371	17,195
Harbor	4,325	4,726	4,726	383	445	445	3,942	4,280	4,280	4,167
Mission	4,972	5,347	5,347	517	451	451	4,455	4,896	4,896	4,749
Pierce	9,652	10,806	10,806	496	597	597	9,156	10,209	10,209	9,858
Southwest	2,686	2,974	2,974	276	324	324	2,410	2,650	2,650	2,570
Trade-Tech	7,364	8,324	8,324	189	272	272	7,175	8,052	8,052	7,760
Valley	8,428	9,228	9,228	606	662	662	7,822	8,565	8,565	8,318
West	5,952	5,388	5,388	322	413	413	5,630	4,975	4,975	5,193
Total	68,870	73,015	73,015	4,035	4,689	4,689	64,835	68,326	68,326	67,162

¹ Projected using 2022-23 P2 data.

SUPPLEMENTAL ALLOCATION REVENUE

	AB 540 Totals	Pell Grant Totals	CA Promise Grant Students Totals	Subtotal	% of Total	Unallocated Adj	Total Supplemental
<i>Rates</i>	\$1,144.62	\$1,144.62	\$1,144.62				
City	725,689	5,351,099	9,023,039	15,099,827	14%	-	15,099,827
East	966,059	8,031,799	14,693,487	23,691,345	22%	-	23,691,345
Harbor	225,490	2,162,187	3,717,726	6,105,403	6%	-	6,105,403
Mission	407,485	2,589,130	4,991,688	7,988,303	7%	-	7,988,303
Pierce	745,148	5,428,933	9,780,778	15,954,858	15%	-	15,954,858
Southwest	136,210	1,471,981	2,742,510	4,350,701	4%	-	4,350,701
Trade-Tech	684,483	3,639,892	6,992,484	11,316,858	11%	-	11,316,858
Valley	858,465	5,240,070	9,631,977	15,730,513	15%	-	15,730,513
West	289,589	2,335,025	4,733,004	7,357,617	7%	-	7,357,617
Total District	5,038,617	36,250,115	66,306,692	107,595,425		-	107,595,425
Total State ^[1]	5,038,617	36,250,115	66,306,692	107,595,425			

^[1] 2021-22 data and revenue

SUPPLEMENTAL WORKLOAD MEASURES ^[1]

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	634	4,675	7,883
East	844	7,017	12,837
Harbor	197	1,889	3,248
Mission	356	2,262	4,361
Pierce	651	4,743	8,545
Southwest	119	1,286	2,396
Trade-Tech	598	3,180	6,109
Valley	750	4,578	8,415
West	253	2,040	4,135
Unallocated	-	10	28
Total District	4,402	31,680	57,957
Total State	4,402	31,680	57,957

^[1] 2021-22 data and revenue

STUDENT SUCCESS ALLOCATION – TOTAL REVENUE

Location	All Students	Pell	CA Promise Grant	Total Success
City	6,383,020	1,342,634	1,234,575	8,960,229
East	12,169,956	2,662,454	2,374,611	17,207,021
Harbor	3,516,887	707,281	637,477	4,861,645
Mission	3,718,244	801,640	757,242	5,277,126
Pierce	9,221,594	1,731,514	1,623,530	12,576,638
Southwest	2,110,763	510,862	433,184	3,054,809
Trade-Tech	5,774,338	1,197,974	1,121,471	8,093,783
Valley	6,893,050	1,515,008	1,379,653	9,787,711
West	4,424,907	801,598	801,447	6,027,952
TOTAL	54,212,759	11,270,965	10,363,190	75,846,914

STUDENT SUCCESS ALLOCATION – ALL STUDENT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$2,699.76	\$2,024.82	\$2,024.82	\$1,349.88	\$1,349.88	\$1,012.41	\$674.94	\$674.94				
City	1,351,680	1,004,986	-	802,279	394,615	621,282	1,198,693	1,009,485	6,383,020	12%	-	6,383,020
East	3,806,662	1,721,097	-	411,263	556,601	1,238,852	2,419,435	2,016,046	12,169,956	22%	-	12,169,956
Harbor	895,420	1,044,132	-	17,998	297,874	415,763	365,593	480,107	3,516,887	6%	-	3,516,887
Mission	1,036,708	698,563	-	140,837	227,680	374,592	670,215	569,649	3,718,244	7%	-	3,718,244
Pierce	2,700,660	1,557,087	-	83,693	1,049,307	1,413,662	1,293,635	1,123,550	9,221,594	17%	-	9,221,594
Southwest	473,358	601,372	-	20,248	121,489	225,430	248,828	420,038	2,110,763	4%	-	2,110,763
Trade-Tech	487,757	950,316	-	625,894	83,693	269,976	2,094,789	1,261,913	5,774,338	11%	-	5,774,338
Valley	1,981,624	1,191,944	-	203,382	438,711	904,757	1,150,323	1,022,309	6,893,050	13%	-	6,893,050
West	1,001,611	548,051	105,966	213,281	159,286	402,264	1,037,608	956,840	4,424,907	8%	-	4,424,907
Total District	13,735,480	9,317,548	105,966	2,518,875	3,329,256	5,866,578	10,479,119	8,859,937	54,212,759		-	54,212,759
Total State - Proj	13,735,480	9,317,548	105,966	2,518,875	3,329,256	5,866,578	10,479,119	8,859,937	54,212,759			

STUDENT SUCCESS DATA – 3 YEAR AVERAGE - ALL STUDENT DATA

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	501	496	-	594	292	614	1,776	1,496
East	1,410	850	-	305	412	1,224	3,585	2,987
Harbor	332	516	-	13	221	411	542	711
Mission	384	345	-	104	169	370	993	844
Pierce	1,000	769	-	62	777	1,396	1,917	1,665
Southwest	175	297	-	15	90	223	369	622
Trade-Tech	181	469	-	464	62	267	3,104	1,870
Valley	734	589	-	151	325	894	1,704	1,515
West	371	271	52	158	118	397	1,537	1,418
Unallocated	6	4	-	25	3	33	8	33
Total	5,094	4,606	52	1,891	2,469	5,827	15,534	13,160

ASSOCIATE DEGREE FOR TRANSFER (ADT)
ALL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	562	470	470	501
East	1,594	1,318	1,318	1,410
Harbor	345	325	325	332
Mission	428	362	362	384
Pierce	1,075	963	963	1,000
Southwest	214	156	156	175
Trade-Tech	190	176	176	181
Valley	772	715	715	734
West	403	355	355	371
Unallocated	9	5	5	6
Total	5,592	4,845	4,845	5,094

ASSOCIATE DEGREES (AA/AS)
ALL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	481	504	504	496
East	890	830	830	850
Harbor	603	472	472	516
Mission	333	351	351	345
Pierce	821	743	743	769
Southwest	307	292	292	297
Trade-Tech	438	485	485	469
Valley	624	571	571	589
West	280	266	266	271
Unallocated	9	2	2	4
Total	4,786	4,516	4,516	4,606

¹ Projected using 2021-22 annual data.

BACCALAUREATE DEGREES
ALL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	-	-	-	
East	-	-	-	
Harbor	-	-	-	
Mission	-	-	-	
Pierce	-	-	-	
Southwest	-	-	-	
Trade-Tech	-	-	-	
Valley	-	-	-	
West	43	57	57	52
Unallocated	-	-	-	
Total	43	57	57	52

CREDIT CERTIFICATES
ALL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	619	582	582	594
East	276	319	319	305
Harbor	18	11	11	13
Mission	67	123	123	104
Pierce	90	48	48	62
Southwest	15	15	15	15
Trade-Tech	393	499	499	464
Valley	144	154	154	151
West	226	124	124	158
Unallocated	4	36	36	25
Total	1,852	1,911	1,911	1,891

¹ Projected using 2021-22 annual data.

TRANSFER LEVEL MATH & ENGLISH
ALL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	319	279	279	292
East	425	406	406	412
Harbor	240	211	211	221
Mission	146	180	180	169
Pierce	858	737	737	777
Southwest	80	95	95	90
Trade-Tech	54	66	66	62
Valley	223	376	376	325
West	118	118	118	118
Unallocated	2	3	3	3
Total	2,465	2,471	2,471	2,469

TRANSFER TO A 4 YEAR UNIVERSITY
ALL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	565	638	638	614
East	1,089	1,291	1,291	1,224
Harbor	364	434	434	411
Mission	328	391	391	370
Pierce	1,297	1,446	1,446	1,396
Southwest	204	232	232	223
Trade-Tech	276	262	262	267
Valley	887	897	897	894
West	364	414	414	397
Unallocated	20	39	39	33
Total	5,394	6,044	6,044	5,827

¹ Projected using 2021-22 annual data.

NINE OR MORE CTE UNITS

ALL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	2,052	1,638	1,638	1,776
East	3,866	3,444	3,444	3,585
Harbor	623	501	501	542
Mission	1,055	962	962	993
Pierce	2,178	1,786	1,786	1,917
Southwest	424	341	341	369
Trade-Tech	3,173	3,069	3,069	3,104
Valley	1,939	1,587	1,587	1,704
West	1,774	1,419	1,419	1,537
Unallocated	3	11	11	8
Total	17,087	14,758	14,758	15,534

REGIONAL LIVING WAGE

ALL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	1,239	1,624	1,624	1,496
East	3,163	2,899	2,899	2,987
Harbor	606	764	764	711
Mission	796	868	868	844
Pierce	1,648	1,673	1,673	1,665
Southwest	639	614	614	622
Trade-Tech	1,985	1,812	1,812	1,870
Valley	1,382	1,581	1,581	1,515
West	1,279	1,487	1,487	1,418
Unallocated	27	36	36	33
Total	12,764	13,358	13,358	13,160

¹ Projected using 2021-22 annual data.

STUDENT SUCCESS ALLOCATION – PELL STUDENT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$1,021.46	\$766.10	\$766.10	\$510.73	\$510.73	\$383.05	\$255.37	\$255.37				
City	348,658	230,341	-	169,903	85,122	141,473	251,965	115,172	1,342,634	12%	-	1,342,634
East	1,023,843	440,508	-	48,519	111,850	315,378	454,473	267,883	2,662,454	24%	-	2,662,454
Harbor	198,504	219,615	-	3,916	54,308	88,357	73,291	69,290	707,281	6%	-	707,281
Mission	255,025	162,413	-	33,538	37,794	81,334	145,561	85,975	801,640	7%	-	801,640
Pierce	577,465	323,805	-	16,173	160,710	268,518	234,515	150,328	1,731,514	15%	-	1,731,514
Southwest	138,919	158,327	-	4,086	20,429	55,287	60,863	72,951	510,862	5%	-	510,862
Trade-Tech	141,302	233,405	-	142,664	17,195	68,566	426,213	168,629	1,197,974	11%	-	1,197,974
Valley	506,985	291,118	-	36,262	78,142	201,995	257,924	142,582	1,515,008	13%	-	1,515,008
West	235,957	120,278	23,494	37,283	23,494	78,908	170,417	111,767	801,598	7%	-	801,598
Total District	3,426,658	2,179,810	23,494	492,344	589,044	1,299,816	2,075,222	1,184,577	11,270,965		-	11,270,965
Total State - Proj	3,426,658	2,179,810	23,494	492,344	589,044	1,299,816	2,075,222	1,184,577	11,270,965			

STUDENT SUCCESS DATA – 3 YEAR AVERAGE - PELL STUDENT DATA

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	341	301	-	333	167	369	987	451
East	1,002	575	-	95	219	823	1,780	1,049
Harbor	194	287	-	8	106	231	287	271
Mission	250	212	-	66	74	212	570	337
Pierce	565	423	-	32	315	701	918	589
Southwest	136	207	-	8	40	144	238	286
Trade-Tech	138	305	-	279	34	179	1,669	660
Valley	496	380	-	71	153	527	1,010	558
West	231	157	31	73	46	206	667	438
Unallocated	3	2	-	16	-	26	3	16
Total	3,358	2,847	31	980	1,153	3,419	8,129	4,655

ASSOCIATE DEGREE FOR TRANSFER (ADT)
PELL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	400	312	312	341
East	1,133	937	937	1,002
Harbor	207	188	188	194
Mission	281	234	234	250
Pierce	600	548	548	565
Southwest	170	119	119	136
Trade-Tech	145	135	135	138
Valley	515	487	487	496
West	249	222	222	231
Unallocated	4	3	3	3
Total	3,704	3,185	3,185	3,358

ASSOCIATE DEGREES (AA/AS)
PELL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	308	297	297	301
East	587	569	569	575
Harbor	350	255	255	287
Mission	212	212	212	212
Pierce	486	391	391	423
Southwest	216	202	202	207
Trade-Tech	288	313	313	305
Valley	418	361	361	380
West	161	155	155	157
Unallocated	6	-	-	2
Total	3,032	2,755	2,755	2,847

¹ Projected using 2021-22 annual data.

BACCALAUREATE DEGREES
PELL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	-	-	-	
East	-	-	-	
Harbor	-	-	-	
Mission	-	-	-	
Pierce	-	-	-	
Southwest	-	-	-	
Trade-Tech	-	-	-	
Valley	-	-	-	
West	26	33	33	31
Unallocated	-	-	-	
Total	26	33	33	31

CREDIT CERTIFICATES
PELL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	346	326	326	333
East	93	96	96	95
Harbor	11	6	6	8
Mission	43	77	77	66
Pierce	45	25	25	32
Southwest	12	6	6	8
Trade-Tech	240	299	299	279
Valley	83	65	65	71
West	91	64	64	73
Unallocated	3	23	23	16
Total	967	987	987	980

¹ Projected using 2021-22 annual data.

TRANSFER LEVEL MATH & ENGLISH
PELL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	170	165	165	167
East	243	207	207	219
Harbor	95	112	112	106
Mission	66	78	78	74
Pierce	326	309	309	315
Southwest	40	40	40	40
Trade-Tech	27	37	37	34
Valley	101	179	179	153
West	50	44	44	46
Unallocated	-	-	-	-
Total	1,118	1,171	1,171	1,153

TRANSFER TO A 4 YEAR UNIVERSITY
PELL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	354	377	377	369
East	754	858	858	823
Harbor	214	239	239	231
Mission	199	219	219	212
Pierce	683	710	710	701
Southwest	131	151	151	144
Trade-Tech	191	173	173	179
Valley	554	514	514	527
West	220	199	199	206
Unallocated	17	30	30	26
Total	3,317	3,470	3,470	3,419

¹ Projected using 2021-22 annual data.

NINE OR MORE CTE UNITS
PELL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	1,086	937	937	987
East	1,931	1,704	1,704	1,780
Harbor	309	276	276	287
Mission	596	557	557	570
Pierce	1,011	872	872	918
Southwest	275	220	220	238
Trade-Tech	1,657	1,675	1,675	1,669
Valley	1,112	959	959	1,010
West	734	634	634	667
Unallocated	1	4	4	3
Total	8,712	7,838	7,838	8,129

REGIONAL LIVING WAGE
PELL STUDENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	337	508	508	451
East	939	1,104	1,104	1,049
Harbor	210	302	302	271
Mission	288	361	361	337
Pierce	514	626	626	589
Southwest	273	292	292	286
Trade-Tech	645	668	668	660
Valley	457	609	609	558
West	367	473	473	438
Unallocated	11	19	19	16
Total	4,041	4,962	4,962	4,655

¹ Projected using 2021-22 annual data.

STUDENT SUCCESS ALLOCATION – CA PROMISE GRANT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$680.98	\$510.73	\$510.73	\$340.49	\$340.49	\$255.37	\$170.24	\$170.24				
City	293,502	207,867	-	164,116	74,340	121,811	231,697	141,242	1,234,575	12%	-	1,234,575
East	860,078	378,791	-	45,512	103,282	272,054	408,122	306,772	2,374,611	23%	-	2,374,611
Harbor	179,552	189,651	-	3,518	46,080	76,526	67,188	74,962	637,477	6%	-	637,477
Mission	228,809	149,644	-	30,644	40,291	73,547	135,454	98,853	757,242	7%	-	757,242
Pierce	519,815	291,627	-	14,641	153,561	247,794	223,355	172,737	1,623,530	16%	-	1,623,530
Southwest	110,319	124,618	-	3,859	21,791	45,030	53,115	74,452	433,184	4%	-	433,184
Trade-Tech	119,172	209,570	-	132,110	15,095	56,607	407,555	181,362	1,121,471	11%	-	1,121,471
Valley	435,146	254,003	-	38,475	79,788	176,546	234,364	161,331	1,379,653	13%	-	1,379,653
West	215,190	113,042	21,621	40,972	25,083	78,313	173,304	133,922	801,447	8%	-	801,447
Total District	2,961,583	1,918,813	21,621	473,847	559,311	1,148,228	1,934,154	1,345,633	10,363,190		-	10,363,190
Total State - Proj	2,961,583	1,918,813	21,621	473,847	559,311	1,148,228	1,934,154	1,345,633	10,363,190			

STUDENT SUCCESS DATA – 3 YEAR AVERAGE – PROMISE GRANT RECIPIENT DATA

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	431	407	-	482	218	477	1,361	830
East	1,263	742	-	134	303	1,065	2,397	1,802
Harbor	264	371	-	10	135	300	395	440
Mission	336	293	-	90	118	288	796	581
Pierce	763	571	-	43	451	970	1,312	1,015
Southwest	162	244	-	11	64	176	312	437
Trade-Tech	175	410	-	388	44	222	2,394	1,065
Valley	639	497	-	113	234	691	1,377	948
West	316	221	42	120	74	307	1,018	787
Unallocated	5	3	-	23	1	28	6	27
Total	4,354	3,760	42	1,415	1,643	4,525	11,368	7,931

ASSOCIATE DEGREE FOR TRANSFER (ADT)
PROMISE GRANT RECIPIENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	499	397	397	431
East	1,429	1,180	1,180	1,263
Harbor	275	258	258	264
Mission	382	313	313	336
Pierce	834	728	728	763
Southwest	198	144	144	162
Trade-Tech	185	170	170	175
Valley	661	628	628	639
West	340	304	304	316
Unallocated	7	4	4	5
Total	4,810	4,126	4,126	4,354

ASSOCIATE DEGREES (AA/AS)
PROMISE GRANT RECIPIENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	409	406	406	407
East	765	730	730	742
Harbor	456	329	329	371
Mission	273	303	303	293
Pierce	639	537	537	571
Southwest	262	235	235	244
Trade-Tech	385	423	423	410
Valley	526	483	483	497
West	232	216	216	221
Unallocated	8	-	-	3
Total	3,955	3,662	3,662	3,760

¹ Projected using 2021-22 annual data.

BACCALAUREATE DEGREES
PROMISE GRANT RECIPIENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	-	-	-	
East	-	-	-	
Harbor	-	-	-	
Mission	-	-	-	
Pierce	-	-	-	
Southwest	-	-	-	
Trade-Tech	-	-	-	
Valley	-	-	-	
West	31	48	48	42
Unallocated	-	-	-	-
Total	31	48	48	42

CREDIT CERTIFICATES
PROMISE GRANT RECIPIENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	504	471	471	482
East	135	133	133	134
Harbor	13	9	9	10
Mission	58	106	106	90
Pierce	69	30	30	43
Southwest	14	10	10	11
Trade-Tech	328	418	418	388
Valley	121	109	109	113
West	151	105	105	120
Unallocated	3	33	33	23
Total	1,396	1,424	1,424	1,415

¹ Projected using 2021-22 annual data.

TRANSFER LEVEL MATH & ENGLISH
PROMISE GRANT RECIPIENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	225	215	215	218
East	326	292	292	303
Harbor	138	134	134	135
Mission	105	125	125	118
Pierce	487	433	433	451
Southwest	62	65	65	64
Trade-Tech	41	46	46	44
Valley	161	271	271	234
West	73	74	74	74
Unallocated	-	1	1	1
Total	1,618	1,656	1,656	1,643

TRANSFER TO A 4 YEAR UNIVERSITY
PROMISE GRANT RECIPIENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	453	489	489	477
East	970	1,113	1,113	1,065
Harbor	269	315	315	300
Mission	264	300	300	288
Pierce	919	996	996	970
Southwest	165	182	182	176
Trade-Tech	233	216	216	222
Valley	702	686	686	691
West	280	320	320	307
Unallocated	19	33	33	28
Total	4,274	4,650	4,650	4,525

¹ Projected using 2021-22 annual data.

NINE OR MORE CTE UNITS
PROMISE GRANT RECIPIENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	1,535	1,274	1,274	1,361
East	2,652	2,270	2,270	2,397
Harbor	442	371	371	395
Mission	837	775	775	796
Pierce	1,496	1,220	1,220	1,312
Southwest	362	287	287	312
Trade-Tech	2,404	2,389	2,389	2,394
Valley	1,550	1,290	1,290	1,377
West	1,148	953	953	1,018
Unallocated	1	9	9	6
Total	12,427	10,838	10,838	11,368

REGIONAL LIVING WAGE
PROMISE GRANT RECIPIENT DATA

	2020-21	2021-22	2022-23 ¹	3YR AVG
City	643	923	923	830
East	1,662	1,872	1,872	1,802
Harbor	349	486	486	440
Mission	514	614	614	581
Pierce	934	1,055	1,055	1,015
Southwest	436	438	438	437
Trade-Tech	1,070	1,063	1,063	1,065
Valley	817	1,013	1,013	948
West	704	828	828	787
Unallocated	20	30	30	27
Total	7,149	8,322	8,322	7,931

¹ Projected using 2021-22 annual data.

COLLEGE HOLD HARMLESS CALCULATION

	2022-23 FY21 TCR + FY22 COLA	2023-24 Total Allocated Base	2023-24 Supplemental	2023-24 Student Success	2023-24 Total TCR	2023-24 Hold Harmless Amount	2023-24 COLA	2023-24 FY22 TCR + FY23 COLA
City	84,626,750	55,062,993	15,099,827	8,960,229	79,123,049	5,503,701	6,880,155	91,506,905
East	166,252,426	102,348,915	23,691,345	17,207,021	143,247,281	23,005,145	13,516,322	179,768,748
Harbor	48,117,081	30,788,872	6,105,403	4,861,645	41,755,920	6,361,161	3,911,919	52,029,000
Mission	50,381,759	34,813,050	7,988,303	5,277,126	48,078,479	2,303,280	4,096,037	54,477,796
Pierce	101,377,928	59,822,233	15,954,858	12,576,638	88,353,729	13,024,199	8,242,026	109,619,954
Southwest	41,218,397	26,737,342	4,350,701	3,054,809	34,142,852	7,075,545	3,351,056	44,569,453
Trade-Tech	85,264,650	51,585,887	11,316,858	8,093,783	70,996,528	14,268,122	6,932,016	92,196,666
Valley	87,191,375	57,959,400	15,730,513	9,787,711	83,477,624	3,713,751	7,088,659	94,280,034
West	57,294,995	35,850,904	7,357,617	6,027,952	49,236,473	8,058,522	4,658,083	61,953,078
adjustment	(2,314,595)					(2,314,594)	(188,177)	(2,502,772)
TOTAL	719,410,767	454,969,596	107,595,425	75,846,914	638,411,935	80,998,832	58,488,096	777,898,863

ASSESSMENT CALCULATION

	Total Allocated Base	Base %	Assessment
City	55,062,993	12.1%	24,830,991
East	102,348,915	22.5%	46,154,863
Harbor	30,788,872	6.8%	13,884,428
Mission	34,813,050	7.7%	15,699,156
Pierce	59,822,233	13.1%	26,977,198
Southwest	26,737,342	5.9%	12,057,366
Trade-Tech	51,585,887	11.3%	23,262,968
Valley	57,959,400	12.7%	26,137,142
West	35,850,904	7.9%	16,167,182
TOTAL	454,969,596	100%	205,171,294

DEDICATED REVENUE PROJECTIONS/DISTRIBUTION

	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	ESC	Total
Salvage Sales	500	8,000	5,000	45,000	0	0	2,750	1,000	4,500		66,750
Admin Allowance	51,331	85,534	28,063	32,704	70,823	18,806	41,501	57,240	33,998		420,000
Class Audit Fees	4,000	9,000	500	2,000	5,000	0	2,200	3,500	3,500		29,700
Sevis Fees	20,000	15,000	1,000	1,250	5,500	1,000	2,750	1,000	2,300		49,800
Library Fines	20	0	0	0	0	0	0	0	0		20
Forgn St Appl Fee	500	4,500	0	400	2,000	0	550	50	2,500		10,500
Transcripts	25,000	20,000	20,000	28,000	50,000	1,200	22,000	50,000	35,000		251,200
Emerg Transcr Fees	0	0	0	0	0	0	2,200	0	0		2,200
Facility Rental	250,000	621,214	200,000	60,000	900,000	650,000	500,000	150,000	850,000		4,181,214
Civic Center Rental	0	150,000	0	0	0	0	0	100,000	0		250,000
Baccalaureate Fees	0	0	0	0	0	0	0	0	200,000		200,000
Gym Membership Fees				70,000							70,000
Program Development	800	0	0	0	0	0	0	1,000	0		1,800
Traffic Citations	100	0	0	200	1,000	0	5,500	0	0		6,800
Donations	0	0	0	0	0	0	0	10,000	0		10,000
Dup Reg Receipt	0	0	0	600	0	0	0	0	0		600
Dup Diploma/Certif	200	0	0	0	0	0	110	0	0		310
Verification Fees	1,500	650	5,000	1,200	0	0	550	0	0		8,900
Copy Machine	0	0	200	2,200	0	0	1,100	0	0		3,500
Returned Checks	50	0	0	150	0	0	0	0	0		200
Other: Income	0	0	0	80,000	0	0	0	60,000	0		140,000
Other: Local	0	35,000	0	0	0	0	550	20,000	0		55,550
Subtotal Non-Specific	354,001	948,898	259,763	323,704	1,034,323	671,006	581,761	453,790	1,131,798	0	5,759,044
Farm Sales					5,000						5,000
Swap Meet			800,000								800,000
Golf Driving Range	0	0	110,000	0	0	0	0	0	0		110,000
Contract Educ	35,000	0	236,000	70,000	0	0	275,000	0	0		616,000
Journalism	2,000	0	0	0	1,000	0	0	0	0		3,000
Van de Kamp										1,236,396	1,236,396
Subtotal Specific	37,000	0	1,146,000	70,000	6,000	0	275,000	0	0	1,236,396	2,770,396
Location Total	391,001	948,898	1,405,763	393,704	1,040,323	671,006	856,761	453,790	1,131,798	1,236,396	8,529,440

Dedicated revenues are those arising from locally managed activities, which can be associated with individual locations. Colleges are now responsible for their own projections of dedicated revenues. Administrative Allowance (2% of enrollment revenue) provided by Budget & Mgmt Analysis.

DISTRICTWIDE SERVICES APPROPRIATIONS

ITEM	C	E	H	M	P	S	T	V	W	D	TOTAL
A. Operating Budgets											
Academic Senate	0	0	0	0	0	0	0	0	0	1,198,729	1,198,729
Accreditation	0	0	0	0	0	0	0	0	0	25,000	25,000
Audit Expense	0	0	0	0	0	0	0	0	0	700,000	700,000
Benefits-Retiree	0	0	0	0	0	0	0	0	0	30,680,000	30,680,000
Central Financial Aid Unit (CFAU)	0	0	0	0	0	0	0	0	0	1,908,034	1,908,034
Dolores Huerta Center	0	0	0	0	0	0	0	0	0	428,582	428,582
DW Mandatory Memberships	0	0	0	0	0	0	0	0	0	600,000	600,000
DW Marketing (Public Relations)	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
Employee Assistance Program	0	0	0	0	0	0	0	0	0	220,000	220,000
Environmental Health And Safety	0	0	0	0	0	0	0	0	0	645,000	645,000
Gold Creek*	0	0	0	0	0	0	0	192,806	0	0	192,806
HR-Training & Development	0	0	0	0	0	0	0	0	0	285,000	285,000
Metro Records*	0	0	0	108,379	0	0	0	0	0	0	108,379
Special Projects	0	0	0	0	0	0	0	0	0	1,028,296	1,028,296
Total Operating Budgets											40,019,826
B. Operating Budget w/ Variable Expenses											
Collective Bargaining	0	0	0	0	0	0	0	0	0	837,000	837,000
Insurance	0	0	0	0	0	0	0	0	0	11,370,610	11,370,610
Legal Expense	0	0	0	0	0	0	0	0	0	5,085,000	5,085,000
Reserve for Insur/Legal/WC	0	0	0	0	0	0	0	0	0	3,017,911	3,017,911
Staff Training-Legal	0	0	0	0	0	0	0	0	0	165,000	165,000
Worker's Compensation	0	0	0	0	0	0	0	0	0	5,159,500	5,159,500
Total Op Budgets w/ Variable Expenses											25,635,021
C. Other Districtwide Accounts											
AB705	0	0	0	0	0	0	0	0	0	0	0
Board Election	0	0	0	0	0	0	0	0	0	4,500,000	4,500,000
District Safety/Operations	0	0	0	0	0	0	0	0	0	1,376,870	1,376,870
District Safety/Sheriff	0	0	0	0	0	0	0	0	0	26,038,988	26,038,988
Districtwide Benefits	0	0	0	0	0	0	0	0	0	150,000	150,000
Financial Services	0	0	0	0	0	0	0	0	0	90,000	90,000
Health Benefits Administration	0	0	0	0	0	0	0	0	0	475,000	475,000
LA College Promise	0	0	0	0	0	0	0	0	0	50,000	50,000
Project Match	0	0	0	0	0	0	0	0	0	117,000	117,000
Public Policy (State & Federal Advocates)	0	0	0	0	0	0	0	0	0	545,700	545,700
Staff Development	0	0	0	0	0	0	0	0	0	35,000	35,000
SW WEC Settlement	0	0	0	0	0	0	0	0	0	323,877	323,877
Tuition Reimbursement	0	0	0	0	0	0	0	0	0	593,000	593,000
Vacation Balance	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
Wellness Program	0	0	0	0	0	0	0	0	0	75,000	75,000
Total Other Districtwide Accounts											35,370,435
D. Districtwide Information Technology											
IT- Academic & Student Applications	0	0	0	0	0	0	0	0	0	3,730,976	3,730,976
IT- Cyber Security	0	0	0	0	0	0	0	0	0	250,000	250,000
IT- Dwide College Technology Services	0	0	0	0	0	0	0	0	0	3,816,079	3,816,079
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	2,051,893	2,051,893
IT- Information Security	0	0	0	0	0	0	0	0	0	740,500	740,500
IT- Network	0	0	0	0	0	0	0	0	0	3,191,522	3,191,522
IT- Region 1 College Technology Svcs	0	0	0	0	0	0	0	0	0	4,670,834	4,670,834
IT- Region 2 College Technology Svcs	0	0	0	0	0	0	0	0	0	3,702,195	3,702,195
IT- Region 3 College Technology Svcs	0	0	0	0	0	0	0	0	0	3,654,452	3,654,452
IT-Service Center	0	0	0	0	0	0	0	0	0	776,000	776,000
IT-Software Systems	0	0	0	0	0	0	0	0	0	1,697,694	1,697,694
IT-Student Systems & Web Services	0	0	0	0	0	0	0	0	0	2,366,309	2,366,309
Total DW Information Technology											30,648,454
Total Districtwide Services	0	0	0	108,379	0	0	0	192,806	0	131,372,551	131,673,736

* Indicates items funded separately from college/office allocations but not budgeted in Business Area D000.