

TENTATIVE

BUDGET

2008 - 2009

**Operations Division
June 2008**



Los Angeles Community College District

LOS ANGELES COMMUNITY COLLEGE DISTRICT

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* Interim

Prepared by Office of Budget and Management Analysis



LOS ANGELES COMMUNITY COLLEGE DISTRICT

CITY • EAST • HARBOR • MISSION • PIERCE • SOUTHWEST • TRADE-TECHNICAL • VALLEY • WEST

OFFICE OF THE CHANCELLOR

Marshall 'Mark' Drummond, Chancellor

June 18, 2008

Members of the Board of Trustees
Los Angeles Community College District

In accordance with the approved 2008-2009 Budget Calendar, presented herein is the 2008-2009 Tentative Budget for your consideration and approval. This proposed budget is an initial budget developed based on the adopted Budget Allocation Model and through consultation with the Chancellor's Cabinet and the District Budget Committee.

The development of the District budget has been an evolving process. Since District funding for general purposes depends on the State general revenue projections, the District budget development was initially based on the State Governor's proposed budget in January 2008. The budget for district-wide services was reviewed and approved by the District Budget Committee and the Chancellor's Cabinet. Budget allocations are distributed based on the Board-adopted budget model, which allows colleges to retain their revenue, pays for centralized services, and allows funds to be set aside for the District contingency reserve.

The District's 2008-2009 Tentative Budget of \$1.32 billion reflects the following major budgets:

- Unrestricted General Fund revenue of \$568.6 million
- Restricted General Fund revenue of \$46.2 million for categorical and specially funded programs
- Bookstore Fund of \$38.8 million
- Building Fund (Prop. A and AA Bonds) of \$481.9 million
- Cafeteria Fund of \$3.6 million
- Child Development Centers Fund of \$3.3 million
- Student Financial Aid Fund of \$97.4 million
- Special Reserve Fund (State Funded Capital Outlay Projects) of \$89.2 million
- Debt Services Fund of \$410,000

Although the State budget is currently projecting a \$15.2 billion deficit, the Governor in his May Revise proposes to remedy the deficit by borrowing \$15.2 billion secured by Lottery funds over a three-year period. For California Community Colleges, the Governor proposes to fully fund Proposition 98 in 2008-09 at the statutory required level. Our District's 2008-2009 Tentative Budget will be based on the full funding of State general revenue without any property tax

Members of the Board of Trustees

June 18, 2008

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shortfall. However, the budget does not include COLA or growth revenue at this time, pending results of the State budget negotiations from the State Legislature.

We are following the budget negotiations now in progress in Sacramento and are prepared to revise our revenue projections in response to the State budget when it is adopted. Changes to the revenue projection will be reflected in the Final Budget document, scheduled for adoption on August 20, 2008.

The District is committed to improving student success and access. New facilities and cost-of-living adjustments will require additional funding to cover these costs to colleges. It is imperative that we continue to work with the Legislature, State Chancellor and community leaders to advocate for more funding for the Community Colleges. At the District level, we continue our bond construction efforts to modernize our campus facilities, expansion of our partnerships with businesses and cities, and increasing our education program offering to all students in our service areas.

Your attention is directed to the Overview section of this document which presents a discussion of the State's fiscal environment, our current revenue projections, and our concerns about appropriations. As is customary for this stage of budget development, appropriations reflect early District planning therefore, changes are expected before completion of the 2008-2009 Final Budget.

Respectfully submitted,

A handwritten signature in cursive script, reading "Marshall E. Drummond". The signature is written in black ink and is positioned above the printed name and title.

Marshall E. Drummond
Chancellor

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**EXECUTIVE
SUMMARY**

EXECUTIVE SUMMARY

The following is a brief summary of the District's 2008-2009 Tentative Budget with reference to a more detailed discussion in the body of the report.

- The State budget development for fiscal year 2008-2009 (Page 2).
- The 2008-2009 Tentative Budget for all funds is \$1.32 billion. This is \$500 million (27.4%) below the current budget of \$1.821 billion as of April 30, 2008. The differences are primarily due to the Student Financial Aid and Specially Funded Programs which are not in the Tentative Budget, the remaining money available for projects from Propositions A and AA Bonds issued, and the absence of balances to be carried forward from the 2007-2008 Fiscal Year (Page 12).
- The 2008-2009 General Fund is \$613.8 million, divided between unrestricted and restricted programs (Page 15).
- The Unrestricted General Fund budget which supports the principal operations of the District is \$568.6 million (Page 17). The remaining \$45.2 million is restricted to programs such as Disabled Students Programs and Services (DSPS), Equal Opportunity Programs and Services (EOPS), Matriculation, Community Services, Parking, and Health Services.
- The distribution of Unrestricted General Fund appropriations (Page 21 to 36).
- The distribution of Restricted General Fund appropriations (Page 37 to 47).
- The distribution of Other Funds appropriations (Page 48 to 61).

OVERVIEW

OVERVIEW

The 2008-2009 Tentative Budget totals \$1.32 billion and is distributed over seven funds (**Chart #1, Fund Summary**):

General Fund	\$614,816,719*
Bookstore Fund	38,817,864
Cafeteria Fund	3,599,115
Child Development Fund	3,260,107
Student Financial Aid Fund	97,430,142
Special Reserve Fund	89,234,480
Debt Service Fund	410,000
Building Fund	<u>481,864,813</u>
Total Appropriations	\$1,329,433,240
Less: Intrafund Transfers	1,042,877*
Less: Interfund Transfers	<u>6,676,003</u>
Net Appropriations	<u>\$1,321,714,360</u>

The General Fund, which is the largest fund and supports the basic operations of the District, totals \$613.8 million (*net of intrafund transfers) and represents 46.4 percent of the total Tentative Budget.

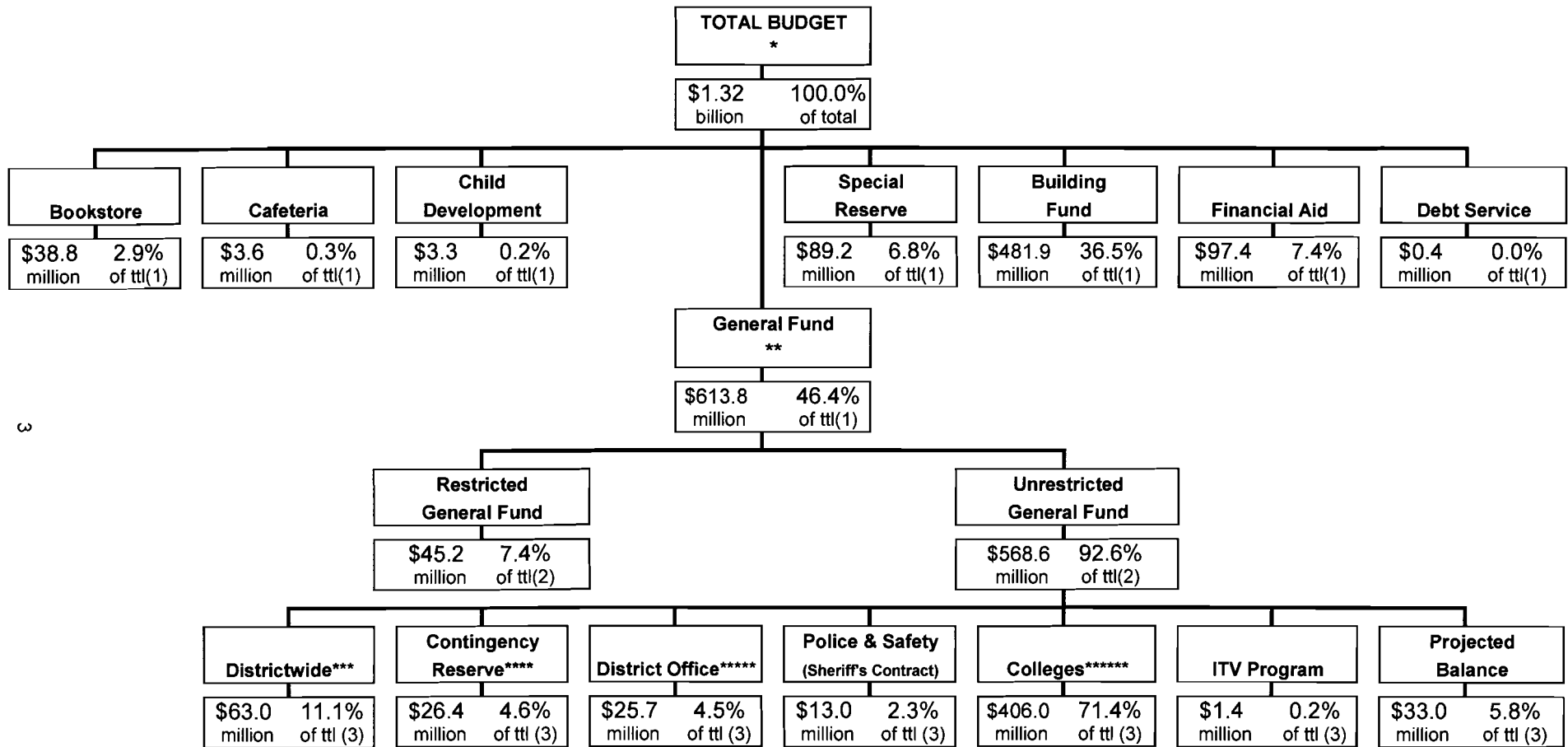
The General Fund is further divided into: 1) unrestricted programs and 2) restricted programs (i.e., federal, state and local categoricals). The Unrestricted General Fund, which represents funds and expenditures of which the District retains discretionary usage, totals \$568.6 million or 92.6 percent of the General Fund. As is customary at this stage of budget development, student financial aid and most federal specially funded programs are not fully included. These funds will be included as we develop the final 2008-2009 budget and as we receive funding during the fiscal year.

This Overview focuses primarily on the Unrestricted General Fund. Included are discussions on: 1) the California Community Colleges budget development, 2) the District budget development, 3) revenue assumptions which provide the basis for the Tentative Budget, and 4) colleges, district office and district-wide appropriations.

California Community Colleges Budget Development

In the Governor’s May Revise budget proposal, released on May 14, 2008, the proposed State budget shortfall is estimated at \$15.2 billion. The Governor proposes to raise \$15.2 billion

FUND SUMMARY



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*Total Budget has been adjusted for overstatement caused by Intrafund Transfer (\$1,042,877) and Interfund Transfer (\$6,676,003).

**Total General Fund has been adjusted for overstatement caused by Intrafund Transfer (\$1,042,877).

***Districtwide includes centralized districtwide accounts budget and DW A.C.E Program, but, excludes Faculty Overbase, Gold Creek, Metro Records, and College Reserve.

****Contingency Reserve includes remaining 2007-08 Contingency Reserve balance of \$8.1 million. Contingency Reserve equals to 4.6% of Total unrestricted General Fund, including projected balance, but it is equals to 5% of Projected Revenue of \$527 million.

*****District Office includes Board Office.

*****Colleges include Faculty Overbase, Gold Creek, and Metro Records.

(1) Percentage amounts are of Total Budget.

(2) Percentage amounts are of General Fund.

(3) Percentage amounts are of Unrestricted General Fund.

through borrowing against future State Lottery revenue over a three-year period, but this requires legislature and voters to approve. He also proposes that if the measure fails, a one-percent sales tax increase would trigger in to address the deficit. The one-percent sales tax increase would expire either on June 30, 2011 or when the State reserve fund (rainy day fund) has grown to \$15 billion.

The May Revision reflects the Governor's ongoing commitment and support for community colleges. The Governor proposes to fully fund the Proposition 98 guarantee in 2008-09, but the budget does not provide funding for COLA. The May Revision increased funding for the community colleges by \$191.8 million from prior year, which brings program funding for the California Community Colleges to nearly \$6.9 billion.

The Governor's May Revision for the 2008-2009 proposed budget contains the following major budget items for community colleges:

1. 1.67% enrollment growth funding for apportionments
2. No cost-of-living adjustments
3. Enrollment fee stays at \$20 per unit
4. An increase of \$138.7 million to offset the reduction in estimated property tax revenue for 2008-09
5. An increase of \$572,000 to restore the reduction proposed in the Governor's budget to the Foster Care Training program which will preserve approximately \$700,000 of Federal matching funds for training foster parents.
6. Provisional budget bill language is proposed to provide districts with flexibility to transfer funds between categorical programs in two programmatic areas – part-time faculty programs and selected student services programs.

Both the Senate and Assembly Budget Committees are in the process of reviewing the Governor's May Revision proposed budget. They will take action and submit their recommendations to their respective budget committees in each House. The Budget Conference Committee is then convened to reconcile the differences between the two Houses before submitting a State Budget to the Governor.

At this time, the Conference Committee is reviewing the community college budget and expects to complete its work at any time. Additional state revenues are expected when the State Budget is adopted. Budget adjustments will be incorporated in the District's Final Budget for Board adoption on August 20, 2008.

DISTRICT BUDGET DEVELOPMENT

The District's 2008-2009 budget development began early in November 2007 when the Board adopted the 2008-2009 Budget Development Calendar. In December 2007, colleges and other operating locations provided their initially-projected dedicated revenue and district-wide accounts budgets. In February 2008, after the Governor's proposed State budget was released on January 14, 2008, preliminary allocations were provided to all operating locations to begin working with their constituencies in developing their 2008-2009 Budget Operation Plans. During January 2008 through June 2008, the District Budget Committee and the Chancellor's Cabinet reviewed and approved the district-wide accounts and the District Office Budget for centralized services.

Due to the continuing budget deliberations in the State Legislature, the District's Tentative Budget is developed and planned at the preliminary budget allocation level with a fully restored based revenue, no funding for enrollment growth, and no basic skills over-cap funding pending changes from the State budget adoption.

REVENUE ASSUMPTIONS

The revenue assumptions, by which the 2008-2009 Tentative Budget is developed, are based on the following:

1. Projected State General Revenue is at \$491.4 million, which provides a fully funded base, but no COLA or enrollment growth revenue.
2. Apprenticeship income is projected at \$167,670.
3. Non-resident tuition is projected at \$8.7 million based on the rate of \$181 per unit.
4. Part-time faculty compensation is projected at \$4.43 million.
5. Lottery revenues are projected at \$13.5 million (\$143/FTES) based on 2007-2008 lottery revenue and enrollment projections.
6. Dedicated Revenue projections submitted by colleges are projected at \$3.7 million.
7. Interest, "Other State", and "Other Local" income are projected to be the same as in the 2007-2008 Final Budget. These sources of income include interest earned on cash balances, state mandated costs revenue, and other miscellaneous fees such as jury duty, royalties, handling charges, discounts, etc.

UNRESTRICTED GENERAL FUND

INCOME	2006-07	2007-08*			2008-2009
	Actual	Final Budget	Budget	Actual	Budget
ATTENDANCE DRIVEN					
General Revenue	465,631,612	486,724,727	487,850,908	421,577,010	491,402,717
Non-Resident	8,311,134	8,700,000	8,700,000	8,744,258	8,700,000
Apprenticeship	167,670	167,670	198,188	155,341	167,670
DEDICATED REVENUE*	5,661,100	4,018,703	4,690,539	5,483,671	3,707,822
OTHER INCOME					
Lottery	12,954,708	15,144,066	15,144,066	9,340,743	13,500,000
Energy Costs & Conservation	0	0	0	0	0
Part-time Faculty Compensation	4,427,138	4,427,138	4,427,138	3,718,796	4,427,138
Interest	3,882,053	1,600,000	1,698,412	3,448,397	2,500,000
TRANS	0	0	0	0	0
Other Federal	1,349,418	0	442,785	642,255	0
Other State	13,826,890	2,960,564	2,788,696	549,620	2,960,564
Basic Skills	3,186,320	0	0	0	0
Other Local	447,250	0	1,084,634	2,153,226	0
INCOMING TRANSFERS	46,233	0	241,465	241,465	0
TOTAL INCOME	519,891,526	523,742,868	527,266,831	456,054,783	527,365,911
Beginning Balance	32,145,384	44,962,254	44,962,254	44,962,254	41,191,903
Open Orders	7,522,489	8,478,618	8,478,618	8,478,618	0
Adj to Beg Bal	(209,435)	0	0	0	0
TOTAL ADJ BEG BALANCE	39,458,438	53,440,872	53,440,872	53,440,872	41,191,903
YE Open Orders	8,478,618	0	0	0	0
Less Ending Balance	44,962,254	0	0	0	0
TOTAL UNRESTRICTED INCOME	505,909,092	577,183,740	580,707,703	509,495,655	568,557,814
Less Intrafund w/in Unrestr	0	0	0	0	0
NET UNRESTRICTED INCOME	505,909,092	577,183,740	580,707,703	509,495,655	568,557,814

* Dedicated Revenue includes Veterans Education Application Fees (federal).

APPROPRIATIONS	2006-07	2007-08*			2008-2009
	Actual	Final Budget	Budget	Actual	Budget
Certificated Salaries	221,022,871	228,228,519	226,638,273	191,927,106	192,834,787
Non-Certificated Salaries	97,947,185	103,974,871	102,985,665	88,194,418	107,081,262
Employee Benefits	99,938,765	107,269,427	103,406,731	93,249,251	115,389,044
Books & Supplies	7,783,440	9,736,282	9,704,621	6,734,807	8,140,740
Other Operating Expenses	57,720,405	71,592,100	70,430,334	40,667,063	62,745,861
Capital Outlay	5,812,274	9,771,352	13,121,363	4,554,912	9,432,421
Interfund Transfer	14,240,518	7,065,045	13,499,450	13,499,403	6,676,003
Other	1,443,632	39,546,144	40,921,266	1,626,055	66,257,696
TOTAL APPROPRIATIONS	505,909,092	577,183,740	580,707,703	440,453,015	568,557,814
Less Intrafund w/in Unrestr	0	0	0	0	0
NET APPROPRIATIONS	505,909,092	577,183,740	580,707,703	440,453,015	568,557,814

*As of April 2008 close.

8. A \$26.4 million (5%) Contingency Reserve is set aside for 2008-2009.
9. \$41.19 million of projected ending balance for the 2007-2008 Unrestricted General Fund.

Chart #2, Unrestricted General Fund Income and Appropriations, reflects these assumptions and compares them with 2006-07 income and the 2007-08 Final Budget and Current Budget as of April 30, 2008.

Under the adopted allocation model, all revenues are distributed to the colleges. **Chart #3**, 2008-09 Tentative Budget Allocation, Funds Available for 2008-09, Unrestricted General Fund, represents the projected revenue available for general operations.

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 C**.

The Tentative Budget Allocations (Appropriations) are summarized by location in **Chart #4**, 2008-2009 Tentative Budget Allocation, Budget Allocation Comparison, Unrestricted General Fund. The total of \$568 million is \$8.6 million less than the 2007-2008 Final Budget.

The Unrestricted General Fund budget of \$568 million represents about a 1.5 percent decrease from prior year. The decrease is due to the reduction in the projected ending balance from \$53.4 million for 2006-07 to \$41.19 million for 2007-08. The budget assumes that the District will end the 2007-08 fiscal year with a \$41.19 million.

At this stage of budget development, all colleges have established their operating budgets at reasonable and realistic levels.

Districtwide programs and services are budgeted at \$63.9 million. **Chart #5**, Districtwide Appropriations, shows the 2008-2009 Tentative Budget for districtwide items compared with 2006-07 Expenditures and 2007-08 Current Budget. Funding for Districtwide programs and services and District Office functions is based on the level of services and programs that will remain at the Districtwide level.

Contingency Reserve is established at five percent (5%) of the Unrestricted General Revenue.

SUMMARY

The 2008-2009 Budget will be increased to include additional state revenue, 2007-2008 ending

2008-09 TENTATIVE BUDGET
Funds Available for 2008-2009
Unrestricted General Fund

	2007-2008 FINAL BUDGET (w/ Undistrib Balances) COLA@4.53%, Gr@0.00%	2008-2009 PRELIMINARY BUDGET COLA@0.00%, Gr@0.00%	2008-2009 TENTATIVE BUDGET COLA@0.00%, Gr@0.00%
Base	465,631,615	491,402,717	491,402,717
Base Restoration	0	0	0
COLA	21,093,112	0	0
Growth	0	0	0
Lottery	15,144,066	13,500,000	13,500,000
Non-Resident	8,700,000	8,700,000	8,700,000
Apprenticeship	167,670	167,670	167,670
Equalization	0	0	0
Part-time Faculty Compensation	4,427,138	4,427,138	4,427,138
One-Time General Purpose Block Grant	0	0	0
One-Time Gen Purpose (Trlr Bill/Restrict)	0	0	0
Other State	2,960,564	2,960,564	2,960,564
Local			
Interest	1,600,000	1,600,000	2,500,000
Dedicated Revenue	4,018,703	3,707,822	3,707,822
TOTAL INCOME	523,742,868	526,465,911	527,365,911
Basic Skills	0	0	0
Fund Balances			
Open Orders	8,478,618	0	0
Balance	44,962,254	39,449,335	41,191,903
Total Fund Balance	53,440,872	39,449,335	41,191,903
TOTAL PROJ FUNDS AVAILABLE	577,183,740	565,915,246	568,557,814

**2008-09 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

	2007-2008	2008-2009	2008-2009
	FINAL BUDGET (w/ Undistrib Balances) COLA@4.53%, Gr@0.00%	PRELIMINARY BUDGET (COLA@0.00%, Gr@0.00%)	TENTATIVE BUDGET (COLA@0.00%, Gr@0.00%)
City	59,253,056	59,167,766	59,167,766
East	82,875,784	87,652,365	87,652,365
Harbor	28,951,839	28,328,565	28,328,565
Mission	23,259,479	22,819,262	22,819,262
Pierce	57,716,705	58,213,759	58,213,759
Southwest	22,325,937	21,694,965	21,694,965
Trade-Tech	48,084,913	48,337,517	48,337,517
Valley	51,418,224	51,547,400	51,547,400
West	29,081,462	28,234,804	28,234,804
ITV	1,395,431	1,395,431	1,395,431
College Total	404,362,830	407,391,834	407,391,834
District Office	25,706,158	25,714,289	25,714,289
DW Centralized & Other	58,389,012	61,828,481	62,933,588
Contingency Reserve	18,885,342	18,426,307	26,368,296
LA Cnty Sheriff's Contr	13,522,298	13,000,000	13,000,000
East & Pierce Rev Adj	2,772,228	0	0
Restricted Program Def	0	0	0
DW ACE Program	105,000	105,000	105,000
College Reserve	11,004,548	11,004,548	11,004,548
Undistributed Balance	42,436,324	28,444,787	22,040,259
TOTAL	577,183,740	565,915,246	568,557,814

balances, open orders and any additional revenue adjustments for the Final Budget. Although the final 2007-08 ending balances and additional state funding may provide more funding for colleges, increases in salary and employee benefit costs will have significant impact on college operations.

The District will be challenged to balance its budget and improve its enrollment in 2008-09 while the State budget shortfall further reduces funding and resources available for the District to provide adequate services to students. The District will continue providing educational access to students by improving its instructional programs and student support services.

**DISTRICTWIDE
UNRESTRICTED GENERAL FUND**

DESCRIPTION	2006 - 07		2007 - 08		2008 - 09	
	EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
ACADEMIC SENATE	340,180	0.56	375,193	0.63	362,024	0.57
ADMINISTRATIVE LEADERSHIP PROGRAM (ALP)	-	0.00	35,000	0.06	35,000	0.05
AUDIT EXPENSE	795,000	1.31	746,981	1.25	829,000	1.30
BENEFITS (RETIREE)	24,224,553	39.97	26,039,806	43.57	28,643,785	44.79
BOARD ELECTION EXPENSE	5,997,948	9.90	1,500,336	2.51	1,500,000	2.35
CENTRAL FINANCIAL AID UNIT (CFA)	926,401	1.53	1,024,862	1.71	1,089,651	1.70
COLLEGE ADVANCEMENT (RESOURCE DEVELOPMENT)	296,400	0.49	282,226	0.47	282,226	0.44
COLLECTIVE BARGAINING	241,052	0.40	606,196	1.01	975,361	1.53
DBC-INITIATED FACULTY/STAFF TRANSFER	125,378	0.21	218,495	0.37	137,000	0.21
DISTRICT AND COLLEGE FOUNDATION	165,000	0.27	250,500	0.42	200,000	0.31
DISTRICTWIDE BENEFITS	5,780,961	9.54	150,000	0.25	150,000	0.23
DOLORES HUERTA CENTER	101,068	0.17	188,932	0.32	100,000	0.16
DISTRICTWIDE MARKETING (PUBLIC RELATIONS)	1,158,096	1.91	963,724	1.61	2,000,000	3.13
EMPLOYEE ASSISTANCE PROGRAM	127,598	0.21	205,860	0.34	205,860	0.32
ENVIRONMENTAL HEALTH & SAFETY	266,283	0.44	315,371	0.53	353,300	0.55
FACILITIES PLANNING	1,611,828	2.66	1,817,975	3.04	1,838,758	2.88
FUNDING FOR SAP PROJECT	3,544,740	5.85	4,107,351	6.87	3,912,753	6.12
GASB	-	0.00	50,000	0.08	50,000	0.08
HUMAN RESOURCES	289,310	0.48	512,445	0.86	385,806	0.60
INFORMATION TECHNOLOGY	1,398,189	2.31	3,196,769	5.35	2,157,277	3.37
INSURANCE CLAIMS	1,453,517	2.40	2,271,864	3.80	2,422,485	3.79
INSURANCE LIABILITY	1,667,579	2.75	1,672,400	2.80	1,700,295	2.66
LEGAL EXPENSE	1,531,283	2.53	2,651,419	4.44	2,548,000	3.98
NETWORK COMMUNICATIONS	378,132	0.62	447,397	0.75	439,249	0.69
PART-TIME FACULTY HEALTH BENEFITS	378,205	0.62	-	0.00	-	0.00
PAYROLL IMPROVEMENT SYSTEMS	99,508	0.16	-	0.00	-	0.00
PERSONNEL COMMISSION	135,964	0.22	138,611	0.23	149,385	0.23
PROJECT MATCH	35,069	0.06	46,050	0.08	108,000	0.17
SPECIAL PROJECTS	251,435	0.41	460,282	0.77	267,336	0.42
STAFF DEVELOPMENT	87,804	0.14	120,011	0.20	100,000	0.16
STUDENT-RIGHT-TO-KNOW	33,300	0.05	33,300	0.06	33,300	0.05
SOUTHWEST BASEBALL FIELDS	58,376	0.10	60,000	0.10	60,000	0.09
TAX REVENUE ANTICIPATION	1,981	0.00	48,019	0.08	50,000	0.08
TUITION REIMBURSEMENT	151,779	0.25	399,878	0.67	252,500	0.39
VACATION BALANCE	748,157	1.23	625,000	1.05	700,000	1.09
WORKFORCE DEVELOPMENT ACHIEVEMENT	11,114	0.02	38,367	0.06	35,000	0.05
WORKER'S COMPENSATION	5,335,883	8.80	7,927,173	13.27	8,860,237	13.86
SUBTOTAL	59,749,073	98.6	59,527,793	99.6	62,933,588	98.42
FACULTY OVERBASE**	700,232	1.16	34,321	0.06	793,958	1.24
GOLD CREEK	87,921	0.15	128,717	0.22	143,022	0.22
METRO RECORDS	65,694	0.11	68,496	0.11	73,652	0.12
SUBTOTAL	853,847	1.41	231,534	0.39	1,010,632	1.58
CENTRALIZED DW ACCOUNTS TOTAL	60,602,919	100	59,759,327	100	63,944,220	100

*As of April 2008 cyclical closing.

**06-07 total expenditures for Faculty Overbase reflects budget provided to each college (if any); college distributes amounts where expenses are incurred; 07-08 Current Budget is at this level at this time because colleges distribute funds to various disciplines (original budget is \$787,014).

SUMMARY

**SUMMARY OF ALL FUNDS
THREE-YEAR COMPARISON**

INCOME	2006-07 YEAR-END ACTUAL	2007-08 CURRENT BUDGET*	2008-09 BUDGET												
			TOTAL BUDGET	Unrestricted Genl Fund	Restricted Genl Fund	TOTAL GENL FUND	BOOKSTORE	CAFETERIA	CHILD DEV	SPECL RESV	BLDG FUND	FINAN AID	DEBT SVC		
FEDERAL	89,694,428	123,045,842	85,779,392	4,000	1,965,416	1,969,416									
STATE	443,293,796	553,675,837	482,969,218	367,446,089	31,931,497	399,377,586				2,147,810	800,000			83,009,976	
LOCAL TAX	124,292,391	125,800,000	126,000,000	126,000,000		126,000,000					67,023,656			14,420,166	
LOCAL OTHER	493,908,644	514,820,296	104,739,721	33,915,822	11,319,115	45,234,937	38,817,864	3,599,115	187,805			16,900,000			
INTERFUND TRANSFERS	19,354,704	13,789,816	6,676,003			0			924,492		5,751,511				
INTRAFUND TRANSFERS	1,440,335	1,675,768	1,042,877		1,042,877	1,042,877									
TOTAL INCOME	1,171,984,298	1,332,807,559	807,207,211	527,365,911	46,258,905	573,624,816	38,817,864	3,599,115	3,260,107	73,575,167	16,900,000	97,430,142	0		
Beginning Balance	372,586,458	550,607,275	590,586,222	41,191,903	0	41,191,903	2,901,472	0	0	76,511,560	464,964,813	4,606,474	410,000		
Adj to Beg Balance	1,171,797	0	0	0	0	0	0	0	0	0	0	0	0		
Reserve/Open Orders	9,309,465	10,699,968	0	0	0	0	0	0	0	0	0	0	0		
TOTAL REVENUE	1,555,052,018	1,894,114,802	1,397,793,433	568,557,814	46,258,905	614,816,719	41,719,336	3,599,115	3,260,107	150,086,727	481,864,813	102,036,616	410,000		
Less YE Open Orders	10,699,968	0	0	0	0	0	0	0	0	0	0	0	0		
Less Ending Balance	556,481,130	56,884,583	68,360,193	0	0	0	2,901,472	0	0	60,852,247	0	4,606,474	0		
Less Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0		
ADJUSTED REVENUE	987,870,921	1,837,230,219	1,329,433,240	568,557,814	46,258,905	614,816,719	38,817,864	3,599,115	3,260,107	89,234,480	481,864,813	97,430,142	410,000		
Less Intrafund w/in Unrestr	0	0	0	0	0	0	0	0	0	0	0	0	0		
ADJUSTED REVENUE	987,870,921	1,837,230,219	1,329,433,240	568,557,814	46,258,905	614,816,719	38,817,864	3,599,115	3,260,107	89,234,480	481,864,813	97,430,142	410,000		
Less Intrafund Unnr/Res	1,440,335	1,675,768	1,042,877	--	1,042,877	1,042,877	0	0	0	0	0	0	0		
Less Interfund Transfers	19,354,704	13,789,816	6,676,003	--	--	--	--	--	--	--	--	--	--		
AVAILABLE FOR APPROP	967,075,881	1,821,764,635	1,321,714,360	568,557,814	45,216,028	613,773,842	38,817,864	3,599,115	3,260,107	89,234,480	481,864,813	97,430,142	410,000		

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APPROPRIATIONS	2006-07 YEAR-END ACTUAL	2007-08 CURRENT BUDGET*	2008-09 BUDGET												
			TOTAL BUDGET	Unrestricted Genl Fund	Restricted Genl Fund	TOTAL GENL FUND	BOOKSTORE	CAFETERIA	CHILD DEV	SPECL RESV	BLDG FUND	FINAN AID	DEBT SVC		
CERTIFICATED SALARIES	240,219,369	251,388,158	204,638,783	192,834,787	9,263,348	202,098,135				2,540,648					
NON-CERTIFICATED SALARIES	143,384,658	157,518,634	138,065,948	107,081,262	20,699,365	127,780,627	5,445,387	1,174,589	122,260	3,543,085					
EMPLOYEE BENEFITS	111,519,836	121,268,557	122,582,791	115,389,044	5,083,253	120,472,297	1,432,625	189,598	488,270	1					
BOOKS & SUPPLIES	39,278,644	46,888,948	39,565,978	8,140,740	1,997,344	10,138,084	27,547,830	1,838,028	10,036	32,000					
OTHER EXPENSES	98,394,130	141,043,647	99,614,316	62,745,861	5,947,133	68,692,994	1,737,300	179,553	7,798	1,116,672	27,879,999				
CAPITAL OUTLAY	251,139,870	938,805,307	549,164,368	9,432,421	681,784	10,114,205	806,250	124,541	4,589	84,129,969	453,984,814				
OTHER	84,579,710	166,527,152	169,125,053	66,257,696	2,586,678	68,844,374	1,848,472	92,806	86,506	412,753		97,430,142	410,000		
INTERFUND TRANSFERS	19,354,704	13,789,816	6,676,003	6,676,003		6,676,003									
TOTAL APPROPRIATIONS	987,870,921	1,837,230,219	1,329,433,240	568,557,814	46,258,905	614,816,719	38,817,864	3,599,115	3,260,107	89,234,480	481,864,813	97,430,142	410,000		
Less Intrafund w/in Unr	0	0	0	0	0	0	0	0	0	0	0	0	0		
ADJUSTED APPROPRIATIONS	987,870,921	1,837,230,219	1,329,433,240	568,557,814	46,258,905	614,816,719	38,817,864	3,599,115	3,260,107	89,234,480	481,864,813	97,430,142	410,000		
Less Intrafund Unr bet Loc	0	0	0	0	--	0	0	0	0	0	0	0	0		
Less Intrafund Unnr/Res	1,440,335	1,675,768	1,042,877	--	1,042,877	1,042,877	0	0	0	0	0	0	0		
Less Interfund Transfers	19,354,704	13,789,816	6,676,003	--	--	--	--	--	--	--	--	--	--		
NET APPROPRIATIONS	967,075,881	1,821,764,635	1,321,714,360	568,557,814	45,216,028	613,773,842	38,817,864	3,599,115	3,260,107	89,234,480	481,864,813	97,430,142	410,000		

*As of April 2008 closing.

SUMMARY OF ALL FUNDS

Chart #6, SUMMARY OF ALL FUNDS, is provided to summarize the District's total budget by source of funding and major object of expenditure. 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: This funding source is less than the current 2007-2008 budget as of April 30, 2008 primarily because federal financial aid programs are not yet fully budgeted in the Student Financial Aid Fund, and conservative estimates are used for Vocational and Technological Education Act and other specially funded federal programs.
- State Income: State income is less than in the current budget. Categorical state-funded programs such as DSPTS, EOP&S, CARE, and Matriculation are budgeted at 95 percent of the current 2007-2008 budget. State support has not yet been assured for Physical Plant and Instructional Support, Staff/Faculty Diversity, Staff Development, and Instructional Equipment programs. Capital Outlay and Deferred Maintenance state-funded projects budgeted at this time are on-going projects projected to be carried forward 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 decreased to reflect that specially funded programs funded by local agencies are not budgeted at this time.
- 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 receives an augmentation from the General Fund to support operations. The Special Reserve Fund receives funds from the General Fund for operations and matching fund requirements.
- Beginning Balance: The Restricted General Fund Balance is not reflected at this stage of budget development. When the books are closed for 2007-2008 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 reappropriation.

APPROPRIATIONS

The Appropriations section contains a more complete comparison of appropriations by sub-major 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.

**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 \$613.8 million available for appropriation in the General Fund (**Chart #7**) 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. \$41.19 million for Unrestricted General Fund balance from 2007-2008 fiscal year is projected and included in the Tentative Budget. Location balances are not included until after the Final Budget is prepared after the fiscal year for 2007-2008 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.

TOTAL GENERAL FUND

INCOME	2006-2007	2007-08*			2008-2009
	Actual	Final Budget	Budget	Actual	Budget
Federal	20,887,758	12,790,427	25,220,624	5,870,769	1,965,416
General Revenue	465,631,612	486,724,727	487,850,908	421,577,010	491,402,717
Non-Resident	8,311,134	8,700,000	8,700,000	8,744,258	8,700,000
Apprenticeship	167,670	167,670	198,188	155,341	167,670
Dedicated Revenue	5,661,100	4,018,703	4,690,539	5,483,671	3,707,822
Lottery	12,954,708	15,144,066	15,144,066	9,340,743	13,500,000
Energy Costs & Conservation	0	0	0	0	0
Part-time Faculty Comp	4,427,138	4,427,138	4,427,138	3,718,796	4,427,138
Interest	3,882,053	1,600,000	1,698,412	3,448,397	2,500,000
TRANS	0	0	0	0	0
Other State	72,465,469	48,283,405	64,144,671	42,701,857	34,892,061
Other Local	18,808,202	16,150,026	20,878,804	13,818,653	11,319,115
Incoming Transfers	1,486,568	1,304,486	1,917,233	1,867,557	1,042,877
TOTAL INCOME	614,683,411	599,310,648	634,870,583	516,727,052	573,624,816
Beginning Balance	42,529,564	62,575,372	62,575,372	62,575,372	41,191,903
Open Orders	8,917,611	10,635,368	10,635,368	10,635,368	0
Adj to Beginning Balance	584,119	0	0	0	0
Other Adjustments	0	0	0	0	0
TOTAL ADJ BEG BALANCE	52,031,294	73,210,740	73,210,740	73,210,740	41,191,903
Less Less Open Orders to CF	10,635,368	0	0	0	0
Less Ending Balance	62,575,372	9,240,061	2,613,524	2,613,524	0
TOTAL GENERAL FUND INCOME	593,503,965	663,281,327	705,467,799	587,324,268	614,816,719
Less Intrafund Transfers	1,440,335	1,304,486	1,675,768	1,626,092	1,042,877
NET GENERAL FUND INCOME	592,063,630	661,976,841	703,792,031	585,698,176	613,773,842

* Dedicated Revenue includes Veterans Education Application Fees (federal).

APPROPRIATIONS	2006-2007	2007-08*			2008-2009
	Actual	Final Budget	Budget	Actual	Budget
Certificated Salaries	235,999,348	240,674,222	247,081,397	205,931,547	202,098,135
Non-Certificated Salaries	133,127,243	130,648,240	145,994,328	117,224,516	127,780,627
Employee Benefits	108,145,486	113,611,449	113,187,305	100,799,863	120,472,297
Books & Supplies	12,882,346	13,690,381	17,843,949	10,293,067	10,138,084
Other Operating Expenses	66,611,417	84,006,273	93,389,173	48,470,175	68,692,994
Capital Outlay	15,254,328	17,768,809	25,718,536	9,538,063	10,114,205
Interfund Transfer	19,233,471	7,065,045	13,548,351	13,548,304	6,676,003
Other	2,250,326	55,816,908	48,704,760	1,943,979	68,844,374
TOTAL APPROPRIATIONS	593,503,965	663,281,327	705,467,799	507,749,513	614,816,719
Less Intrafund w/in Unrestr	1,440,335	1,304,486	1,675,768	1,626,092	1,042,877
NET APPROPRIATIONS	592,063,629	661,976,841	703,792,031	506,123,421	613,773,842

*As of April 2008 close.

UNRESTRICTED GENERAL FUND

Chart #8 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. However, the principal source of unrestricted income for the District is generated by student attendance. These funds, termed State General Revenues, total \$491.4 million. No COLA or growth is projected at this time.

- State General Revenue Income

The State General Revenue income projection is established by computing the District's prior year base funding and adjusting for inflation and growth.

State General Revenue income is derived from several sources (as reflected in Chart #8): State Apportionment, Tax Relief Subventions and Property Taxes, and 98 percent of the Enrollment Fee.

- Other Unrestricted Income

Lottery: Based on \$/FTES for all FTES (as opposed to the funded FTES used in the General Revenue calculation). The current projection per FTES is \$143.13.

Other State: Includes state mandated cost reimbursement.

Interest Income: Represents income earned from the investment of surplus District cash by the County Treasurer.

Non-Resident Tuition: Represents fees of \$181/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.

Projected Source of Funds
 Unrestricted General Fund
 2008-09 Tentative Budget

STATE GENERAL REVENUES

State Apportionment	
Base	491,402,717
COLA (est. @ 0.00%)	0
Growth (est. @ 0.00%)	0
Total State Apportionment	491,402,717

TOTAL GENERAL REVENUES	491,402,717
PART-TIME FACULTY COMPENSATION	4,427,138
LOTTERY	13,500,000
NON-RESIDENT TUITION	8,700,000
APPRENTICESHIP	167,670
OTHER STATE	2,960,564
INTEREST	2,500,000
OTHER LOCAL	0
DEDICATED REVENUE	3,707,822
INCOMING TRANSFER	0
LESS INTRAFUND w/in UNRESTRICTED	0

TOTAL UNRESTRICTED GF INCOME	527,365,911
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OPEN ORDERS	0
BEGINNING BALANCE	41,191,903

TOTAL FUNDS AVAILABLE FOR APPROPRIATION	568,557,814
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RESTRICTED GENERAL FUND

Chart #9 is a summary 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:** Vocational and Applied Technology Education Act (VATEA) Programs comprise the largest separate category of programs from federal sources of income. "Other Federal" includes programs such as Veteran's Education, Higher Education Act, SEOG, and Federal Work Study. These federal programs have not been accepted by the Board at this time.
- **State Categoricals:** The State supports a number of categorical programs designed to accomplish specific objections. Primarily, these are Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Disabled Students Programs and Services (DSPS), CalWorks, Temporary Assistance for Needy Families (TANF), and Matriculation.
- **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.

RESTRICTED GENERAL FUND

INCOME	2006-07	2007-08*			2008-2009
	Actual	Final Budget	Budget	Actual	Budget
Federal					
Voc & Tech Education	860,747	404,944	864,832	345,160	81,405
Other SFP	18,677,593	12,385,483	23,913,007	4,883,354	1,884,011
Total Federal	19,538,339	12,790,427	24,777,839	5,228,514	1,965,416
State					
Disabled Student Prog & Svs	6,127,556	5,752,832	6,400,108	5,376,091	5,276,494
Extended Oppor Prog & Svs	6,716,881	7,107,334	7,566,473	8,540,580	7,852,408
Instructional Equipment	9,532,431	0	0	0	0
Matriculation (Credit/NonCredit)	7,693,010	6,537,815	8,261,955	6,940,042	7,847,421
MIS	433,217	957,918	1,285,185	274,904	0
Staff Development	400,148	0	0	0	0
Staff Diversity	74,069	0	77,574	65,162	0
Other	24,474,948	24,966,942	37,764,680	20,955,458	10,955,174
Total State	55,452,259	45,322,841	61,355,975	42,152,237	31,931,497
Local					
Community Services	5,719,274	7,549,539	7,549,539	4,321,140	6,703,950
Health Services	2,382,545	2,196,370	2,236,370	2,551,843	2,246,000
Parking	1,999,656	2,711,135	2,737,135	2,073,269	2,369,165
Other	8,259,477	3,692,982	7,271,126	2,719,176	0
Total Local	18,360,951	16,150,026	19,794,170	11,665,427	11,319,115
Incoming Transfers	1,440,335	1,304,486	1,675,768	1,626,092	1,042,877
TOTAL INCOME	94,791,885	75,567,780	107,603,752	60,672,269	46,258,905
Beginning Balance	10,384,180	17,613,118	17,613,118	17,613,118	0
Open Orders	1,395,122	2,156,750	2,156,750	2,156,750	0
CF Balance	0	0	0	0	0
Adj to Beginning Balance	793,554	0	0	0	0
Other Adjustments	0	0	0	0	0
Less YE Open Orders	2,156,750	0	0	0	0
Less Ending Balance	17,613,118	9,240,061	2,613,524	2,613,524	0
TOTAL RESTRICTED INCOME	87,594,873	86,097,587	124,760,096	77,828,613	46,258,905

* Dedicated Revenue includes Veterans Education Application Fees (federal).

APPROPRIATIONS	2006-07	2007-08*			2008-2009
	Actual	Final Budget	Budget	Actual	Budget
Certificated Salaries	14,976,476	12,445,703	20,443,124	14,004,441	9,263,348
Non-Certificated Salaries	35,180,058	26,673,369	43,008,663	29,030,098	20,699,365
Employee Benefits	8,206,720	6,342,022	9,780,574	7,550,612	5,083,253
Books & Supplies	5,098,906	3,954,099	8,139,328	3,558,260	1,997,344
Other Operating Expenses	8,891,012	12,414,173	22,958,839	7,803,111	5,947,133
Capital Outlay	9,442,054	7,997,457	12,597,173	4,983,151	681,784
Interfund Transfer	4,992,953	0	48,901	48,901	0
Other	806,694	16,270,764	7,783,494	317,924	2,586,678
TOTAL APPROPRIATIONS	87,594,873	86,097,587	124,760,096	67,296,498	46,258,905

*As of April 2008 close.

**UNRESTRICTED
GENERAL FUND
APPROPRIATIONS**

**UNRESTRICTED GENERAL FUND
BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	95,248,951	18.8%	93,466,039	16.1%	98,160,411	17.3%
120000	Non-Teaching, Regular	39,666,228	7.8%	40,351,096	6.9%	41,469,187	7.3%
130000	Teaching, Hourly	82,091,708	16.2%	89,552,397	15.4%	49,961,841	8.8%
140000	Non-Teaching, Hourly	4,015,984	0.8%	3,071,178	0.5%	2,580,859	0.5%
190000	Misc Certificated Salaries	0	0.0%	197,563	0.0%	662,489	0.1%
	TOTAL CERTIFICATED SALARIES	221,022,871	43.7%	226,638,273	39.0%	192,834,787	33.9%
210000	Classified, Regular	76,425,795	15.1%	83,843,520	14.4%	88,495,342	15.6%
220000	Instructional Aides, Regular	9,226,471	1.8%	10,079,419	1.7%	10,544,022	1.9%
230000	Sub/Relief, Unclassified	8,426,556	1.7%	5,853,371	1.0%	5,279,091	0.9%
240000	Instructional Aides, Non-Perm	3,868,364	0.8%	3,087,290	0.5%	2,687,519	0.5%
290000	Misc Non-Certificated Salaries	0	0.0%	122,065	0.0%	75,288	0.0%
	TOTAL NON-CERTIF SALARIES	97,947,185	19.4%	102,985,665	17.7%	107,081,262	18.8%
310000	STRS Employer Contributions	18,238,183	3.6%	19,064,964	3.3%	19,650,064	3.5%
320000	PERS Employer Contributions	10,691,331	2.1%	11,176,283	1.9%	11,519,280	2.0%
330000	OASDHI Contributions	7,251,899	1.4%	7,581,166	1.3%	7,813,831	1.4%
340000	Medical/Dental Contributions	69,170,446	13.7%	75,318,751	13.0%	84,409,462	14.8%
350000	State Unemployment Insurance	84,042	0.0%	173,923	0.0%	90,565	0.0%
360000	Workers Compensation Insurance	4,128,262	0.8%	6,624,276	1.1%	7,480,000	1.3%
370000	Local Retirement System	620,586	0.1%	648,699	0.1%	668,607	0.1%
390000	Misc Employee Benefits	(10,245,983)	-2.0%	(17,181,331)	-3.0%	(16,242,765)	-2.9%
	TOTAL BENEFITS	99,938,765	19.8%	103,406,731	17.8%	115,389,044	20.3%
420000	Books	392,287	0.1%	395,702	0.1%	204,102	0.0%
440000	Instructional Media Materials	368,254	0.1%	526,488	0.1%	455,081	0.1%
450000	Supplies	7,018,509	1.4%	8,634,973	1.5%	7,431,557	1.3%
490000	Misc Supplies & Books	4,390	0.0%	147,458	0.0%	50,000	0.0%
	TOTAL PRINTING & SUPPLIES	7,783,440	1.5%	9,704,621	1.7%	8,140,740	1.4%
540000	Insurance	3,276,662	0.6%	3,491,423	0.6%	3,742,239	0.7%
550000	Utilities & Housekeeping Expense	10,925,133	2.2%	13,651,142	2.4%	11,998,039	2.1%
560000	Contracts & Rentals	26,216,468	5.2%	34,776,536	6.0%	28,709,275	5.0%
570000	Legal, Election, Audit	8,370,983	1.7%	5,479,522	0.9%	5,500,000	1.0%
580000	Other Expense	8,924,101	1.8%	12,961,626	2.2%	12,727,835	2.2%
590000	Misc Other Expense	7,058	0.0%	70,085	0.0%	68,473	0.0%
	TOTAL OPERATING EXPENSES	57,720,405	11.4%	70,430,334	12.1%	62,745,861	11.0%
610000	Sites	47,679	0.0%	104,000	0.0%	104,000	0.0%
620000	Buildings	47,690	0.0%	3,838,352	0.7%	1,662,839	0.3%
640000	Equipment	5,299,522	1.0%	4,835,833	0.8%	3,244,973	0.6%
650000	Lease/Purchase	417,383	0.1%	1,569,938	0.3%	1,370,369	0.2%
690000	Misc Capital Outlay	0	0.0%	2,773,240	0.5%	3,050,240	0.5%
	TOTAL CAPITAL OUTLAY	5,812,274	1.1%	13,121,363	2.3%	9,432,421	1.7%
730000	Interfund Transfers	14,240,518	2.8%	13,499,450	2.3%	6,676,003	1.2%
739900	Intrafund Transfer - Restr/Unrestr	1,440,335	0.3%	1,675,768	0.3%	1,042,877	0.2%
750000	Loans/Grants	3,297	0.0%	324	0.0%	1	0.0%
790000	Unallocated/Reserves	0	0.0%	39,245,174	6.8%	65,214,818	11.5%
	TOTAL OTHER	15,684,151		54,420,716		72,933,699	
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	505,909,092	100.0%	580,707,703	100.0%	568,557,814	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/20/08

**LOS ANGELES CITY COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	15,855,599	26.8%	15,895,110	25.5%	16,407,243	27.7%
120000	Non-Teaching, Regular	5,209,298	8.8%	5,296,886	8.5%	5,518,695	9.3%
130000	Teaching, Hourly	10,430,648	17.7%	11,278,432	18.1%	5,273,153	8.9%
140000	Non-Teaching, Hourly	372,355	0.6%	494,995	0.8%	415,071	0.7%
	TOTAL CERTIFICATED SALARIES	31,867,901	54.0%	32,965,423	52.9%	27,614,162	46.7%
210000	Classified, Regular	8,794,142	14.9%	9,817,656	15.8%	10,070,529	17.0%
220000	Instructional Aides, Regular	1,788,534	3.0%	1,868,794	3.0%	2,073,086	3.5%
230000	Sub/Relief, Unclassified	625,139	1.1%	494,812	0.8%	494,703	0.8%
240000	Instructional Aides, Non-Perm	787,273	1.3%	541,665	0.9%	507,785	0.9%
290000	Misc Non-Certificated Salaries	0	0.0%	38,299	0.1%	0	0.0%
	TOTAL NON-CERTIF SALARIES	11,995,087	20.3%	12,761,226	20.5%	13,146,103	22.2%
390000	Misc Employee Benefits	9,581,461	16.2%	9,720,176	15.6%	10,826,190	18.3%
	TOTAL BENEFITS	9,581,461	16.2%	9,720,176	15.6%	10,826,190	18.3%
420000	Books	51,533	0.1%	15,143	0.0%	10,423	0.0%
440000	Instructional Media Materials	71,975	0.1%	110,123	0.2%	130,846	0.2%
450000	Supplies	1,015,215	1.7%	1,001,809	1.6%	986,783	1.7%
	TOTAL PRINTING & SUPPLIES	1,138,722	1.9%	1,127,075	1.8%	1,128,052	1.9%
550000	Utilities & Housekeeping Expense	1,310,846	2.2%	1,597,443	2.6%	1,656,603	2.8%
560000	Contracts & Rentals	1,135,582	1.9%	1,293,289	2.1%	1,592,856	2.7%
580000	Other Expense	711,360	1.2%	1,212,938	1.9%	1,362,786	2.3%
	TOTAL OPERATING EXPENSES	3,157,788	5.3%	4,103,670	6.6%	4,612,245	7.8%
610000	Sites	47,679	0.1%	4,000	0.0%	4,000	0.0%
620000	Buildings	47,690	0.1%	28,514	0.0%	90,674	0.2%
640000	Equipment	576,477	1.0%	571,561	0.9%	433,755	0.7%
650000	Lease/Purchase	0	0.0%	46,794	0.1%	55,261	0.1%
	TOTAL CAPITAL OUTLAY	671,847	1.1%	650,869	1.0%	583,690	1.0%
730000	Interfund Transfers	156,280	0.3%	155,000	0.2%	250,634	0.4%
739900	Intrafund Transfer - Restr/Unrestr	491,577	0.8%	604,080	1.0%	204,632	0.3%
790000	Unallocated/Reserves	0	0.0%	191,729	0.3%	802,058	1.4%
	TOTAL OTHER	647,857	1.1%	950,809	1.5%	1,257,324	2.1%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	59,060,663	100.0%	62,279,248	100.0%	59,167,766	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

EAST LOS ANGELES COLLEGE UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	16,918,349	21.2%	16,263,998	15.4%	18,160,661	20.7%
120000	Non-Teaching, Regular	5,627,351	7.1%	5,561,398	5.2%	6,123,737	7.0%
130000	Teaching, Hourly	15,888,612	19.9%	23,564,065	22.2%	12,323,677	14.1%
140000	Non-Teaching, Hourly	924,615	1.2%	600,915	0.6%	539,028	0.6%
	TOTAL CERTIFICATED SALARIES	39,358,926	49.4%	45,990,376	43.4%	37,147,103	42.4%
210000	Classified, Regular	10,056,455	12.6%	10,829,358	10.2%	11,647,742	13.3%
220000	Instructional Aides, Regular	1,214,130	1.5%	1,460,623	1.4%	1,514,912	1.7%
230000	Sub/Relief, Unclassified	2,281,703	2.9%	1,772,866	1.7%	1,873,519	2.1%
240000	Instructional Aides, Non-Perm	1,120,973	1.4%	757,644	0.7%	714,994	0.8%
	TOTAL NON-CERTIF SALARIES	14,673,261	18.4%	14,820,491	14.0%	15,751,167	18.0%
310000	STRS Employer Contributions	1,543	0.0%	0	0.0%	0	0.0%
340000	Medical/Dental Contributions	1,831	0.0%	0	0.0%	0	0.0%
350000	State Unemployment Insurance	9	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	10,547,977	13.2%	10,194,806	9.6%	12,592,011	14.4%
	TOTAL BENEFITS	10,551,360	13.2%	10,194,806	9.6%	12,592,011	14.4%
420000	Books	218,701	0.3%	192,407	0.2%	150,413	0.2%
440000	Instructional Media Materials	105,260	0.1%	95,854	0.1%	122,234	0.1%
450000	Supplies	1,621,049	2.0%	2,012,802	1.9%	1,983,955	2.3%
	TOTAL PRINTING & SUPPLIES	1,945,011	2.4%	2,301,063	2.2%	2,256,602	2.6%
550000	Utilities & Housekeeping Expense	2,397,847	3.0%	2,706,147	2.6%	2,894,875	3.3%
560000	Contracts & Rentals	6,100,132	7.7%	10,117,884	9.6%	7,310,336	8.3%
570000	Legal, Election, Audit	0	0.0%	5,000	0.0%	5,000	0.0%
580000	Other Expense	1,424,191	1.8%	2,017,853	1.9%	1,948,557	2.2%
	TOTAL OPERATING EXPENSES	9,922,169	12.5%	14,846,884	14.0%	12,158,768	13.9%
610000	Sites	0	0.0%	100,000	0.1%	100,000	0.1%
620000	Buildings	0	0.0%	3,786,177	3.6%	1,548,988	1.8%
640000	Equipment	2,650,800	3.3%	1,791,590	1.7%	1,483,861	1.7%
650000	Lease/Purchase	190,025	0.2%	278,070	0.3%	280,335	0.3%
690000	Misc Capital Outlay	0	0.0%	2,773,000	2.6%	3,000,000	3.4%
	TOTAL CAPITAL OUTLAY	2,840,825	3.6%	8,728,837	8.2%	6,413,184	7.3%
730000	Interfund Transfers	368,434	0.5%	1,249,892	1.2%	180,288	0.2%
739900	Intrafund Transfer - Restr/Unrestr	28,132	0.0%	68,972	0.1%	49,130	0.1%
790000	Unallocated/Reserves	0	0.0%	7,741,064	7.3%	1,104,112	1.3%
	TOTAL OTHER	396,566	0.5%	9,059,928	8.6%	1,333,530	1.5%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	79,688,119	100.0%	105,942,385	100.0%	87,652,365	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

**LOS ANGELES HARBOR COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	6,462,777	21.3%	6,245,862	21.9%	6,749,571	23.8%
120000	Non-Teaching, Regular	3,230,625	10.6%	3,140,194	11.0%	3,203,154	11.3%
130000	Teaching, Hourly	7,044,831	23.2%	5,096,265	17.9%	2,794,950	9.9%
140000	Non-Teaching, Hourly	231,405	0.8%	139,492	0.5%	130,276	0.5%
	TOTAL CERTIFICATED SALARIES	16,969,639	55.9%	14,621,813	51.3%	12,877,951	45.5%
210000	Classified, Regular	4,744,863	15.6%	4,849,970	17.0%	5,120,567	18.1%
220000	Instructional Aides, Regular	664,046	2.2%	691,239	2.4%	669,824	2.4%
230000	Sub/Relief, Unclassified	697,292	2.3%	454,186	1.6%	438,661	1.5%
240000	Instructional Aides, Non-Perm	187,575	0.6%	121,322	0.4%	96,661	0.3%
	TOTAL NON-CERTIF SALARIES	6,293,776	20.7%	6,116,717	21.4%	6,325,713	22.3%
390000	Misc Employee Benefits	4,830,384	15.9%	4,800,254	16.8%	5,933,234	20.9%
	TOTAL BENEFITS	4,830,384	15.9%	4,800,254	16.8%	5,933,234	20.9%
420000	Books	31,701	0.1%	34,211	0.1%	200	0.0%
440000	Instructional Media Materials	28,398	0.1%	27,476	0.1%	32,884	0.1%
450000	Supplies	386,159	1.3%	360,949	1.3%	276,977	1.0%
	TOTAL PRINTING & SUPPLIES	446,257	1.5%	422,636	1.5%	310,061	1.1%
550000	Utilities & Housekeeping Expense	626,579	2.1%	767,227	2.7%	748,736	2.6%
560000	Contracts & Rentals	319,792	1.1%	402,168	1.4%	328,385	1.2%
580000	Other Expense	364,045	1.2%	515,447	1.8%	486,083	1.7%
590000	Misc Other Expense	0	0.0%	18,633	0.1%	0	0.0%
	TOTAL OPERATING EXPENSES	1,310,415	4.3%	1,703,475	6.0%	1,563,204	5.5%
620000	Buildings	0	0.0%	7,500	0.0%	7,501	0.0%
640000	Equipment	222,307	0.7%	178,718	0.6%	16,398	0.1%
650000	Lease/Purchase	8,433	0.0%	31,104	0.1%	32,941	0.1%
	TOTAL CAPITAL OUTLAY	230,740	0.8%	217,322	0.8%	56,840	0.2%
730000	Interfund Transfers	68,232	0.2%	240,615	0.8%	273,061	1.0%
739900	Intrafund Transfer - Restr/Unrestr	192,758	0.6%	226,630	0.8%	188,495	0.7%
790000	Unallocated/Reserves	0	0.0%	170,035	0.6%	800,006	2.8%
	TOTAL OTHER	260,990	0.9%	637,280	2.2%	1,261,562	4.5%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	30,342,201	100.0%	28,519,497	100.0%	28,328,565	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

**LOS ANGELES MISSION COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	4,608,121	18.7%	4,629,313	18.9%	4,704,540	20.6%
120000	Non-Teaching, Regular	2,890,573	11.7%	3,034,687	12.4%	2,846,742	12.5%
130000	Teaching, Hourly	5,798,037	23.5%	3,497,512	14.3%	2,004,081	8.8%
140000	Non-Teaching, Hourly	356,623	1.4%	246,714	1.0%	246,864	1.1%
	TOTAL CERTIFICATED SALARIES	13,653,355	55.4%	11,408,226	46.6%	9,802,227	43.0%
210000	Classified, Regular	4,143,935	16.8%	4,581,725	18.7%	5,066,496	22.2%
220000	Instructional Aides, Regular	402,682	1.6%	456,687	1.9%	573,523	2.5%
230000	Sub/Relief, Unclassified	594,116	2.4%	258,713	1.1%	201,069	0.9%
240000	Instructional Aides, Non-Perm	230,185	0.9%	171,611	0.7%	119,009	0.5%
	TOTAL NON-CERTIF SALARIES	5,370,918	21.8%	5,468,736	22.3%	5,960,097	26.1%
320000	PERS Employer Contributions	(608)	0.0%	0	0.0%	0	0.0%
330000	OASDHI Contributions	(724)	0.0%	0	0.0%	0	0.0%
340000	Medical/Dental Contributions	(1,411)	0.0%	0	0.0%	0	0.0%
350000	State Unemployment Insurance	(6)	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	3,847,155	15.6%	3,821,254	15.6%	4,652,744	20.4%
	TOTAL BENEFITS	3,844,407	15.6%	3,821,254	15.6%	4,652,744	20.4%
420000	Books	1	0.0%	30,964	0.1%	1	0.0%
440000	Instructional Media Materials	190	0.0%	11,370	0.0%	503	0.0%
450000	Supplies	306,011	1.2%	391,286	1.6%	389,855	1.7%
490000	Misc Supplies & Books	4,390	0.0%	0	0.0%	0	0.0%
	TOTAL PRINTING & SUPPLIES	310,592	1.3%	433,620	1.8%	390,359	1.7%
550000	Utilities & Housekeeping Expense	651,347	2.6%	849,089	3.5%	802,013	3.5%
560000	Contracts & Rentals	461,777	1.9%	601,184	2.5%	426,233	1.9%
580000	Other Expense	162,164	0.7%	368,081	1.5%	369,453	1.6%
	TOTAL OPERATING EXPENSES	1,275,288	5.2%	1,818,354	7.4%	1,597,699	7.0%
640000	Equipment	97,640	0.4%	82,369	0.3%	83,402	0.4%
650000	Lease/Purchase	448	0.0%	9,956	0.0%	8,200	0.0%
	TOTAL CAPITAL OUTLAY	98,088	0.4%	92,325	0.4%	91,602	0.4%
739900	Intrafund Transfer - Restr/Unrestr	78,073	0.3%	80,973	0.3%	49,087	0.2%
750000	Loans/Grants	486	0.0%	324	0.0%	1	0.0%
790000	Unallocated/Reserves	0	0.0%	1,367,723	5.6%	275,446	1.2%
	TOTAL OTHER	78,559	0.3%	1,449,020	5.9%	324,534	1.4%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	24,631,208	100.0%	24,491,535	100.0%	22,819,262	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

**PIERCE COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	12,128,089	21.7%	12,526,892	18.9%	12,993,777	22.3%
120000	Non-Teaching, Regular	5,342,752	9.6%	5,450,545	8.2%	5,681,674	9.8%
130000	Teaching, Hourly	11,991,250	21.5%	17,538,006	26.4%	12,386,226	21.3%
140000	Non-Teaching, Hourly	401,167	0.7%	615,255	0.9%	555,257	1.0%
	TOTAL CERTIFICATED SALARIES	29,863,257	53.5%	36,130,698	54.4%	31,616,934	54.3%
210000	Classified, Regular	8,070,958	14.4%	9,156,257	13.8%	9,389,285	16.1%
220000	Instructional Aides, Regular	1,610,098	2.9%	1,734,688	2.6%	1,699,253	2.9%
230000	Sub/Relief, Unclassified	1,210,546	2.2%	1,190,850	1.8%	1,018,863	1.8%
240000	Instructional Aides, Non-Perm	387,159	0.7%	332,294	0.5%	298,581	0.5%
	TOTAL NON-CERTIF SALARIES	11,278,761	20.2%	12,414,089	18.7%	12,405,982	21.3%
310000	STRS Employer Contributions	(460)	0.0%	0	0.0%	0	0.0%
340000	Medical/Dental Contributions	(490)	0.0%	0	0.0%	0	0.0%
350000	State Unemployment Insurance	(18)	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	8,599,181	15.4%	8,100,986	12.2%	10,067,124	17.3%
	TOTAL BENEFITS	8,598,214	15.4%	8,100,986	12.2%	10,067,124	17.3%
420000	Books	20,340	0.0%	3,978	0.0%	2,978	0.0%
440000	Instructional Media Materials	83,233	0.1%	97,873	0.1%	97,873	0.2%
450000	Supplies	1,095,091	2.0%	1,366,625	2.1%	752,141	1.3%
490000	Misc Supplies & Books	0	0.0%	147,458	0.2%	0	0.0%
	TOTAL PRINTING & SUPPLIES	1,198,665	2.1%	1,615,934	2.4%	852,992	1.5%
540000	Insurance	9,599	0.0%	9,600	0.0%	55,001	0.1%
550000	Utilities & Housekeeping Expense	1,507,551	2.7%	1,800,848	2.7%	722,479	1.2%
560000	Contracts & Rentals	801,348	1.4%	1,286,090	1.9%	763,461	1.3%
580000	Other Expense	1,042,953	1.9%	1,125,837	1.7%	541,153	0.9%
590000	Misc Other Expense	0	0.0%	31,150	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	3,361,451	6.0%	4,253,525	6.4%	2,082,094	3.6%
620000	Buildings	0	0.0%	1	0.0%	1	0.0%
640000	Equipment	678,040	1.2%	544,166	0.8%	363,078	0.6%
650000	Lease/Purchase	174,161	0.3%	209,340	0.3%	178,797	0.3%
690000	Misc Capital Outlay	0	0.0%	240	0.0%	240	0.0%
	TOTAL CAPITAL OUTLAY	852,201	1.5%	753,747	1.1%	542,116	0.9%
730000	Interfund Transfers	596,963	1.1%	280,640	0.4%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	115,423	0.2%	139,118	0.2%	63,871	0.1%
790000	Unallocated/Reserves	0	0.0%	2,758,825	4.2%	582,646	1.0%
	TOTAL OTHER	712,386	1.3%	3,178,583	4.8%	646,517	1.1%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	55,864,935	100.0%	66,447,562	100.0%	58,213,759	100.0%

*2007-08 Current Budget is as of April 2008 closing.

06/03/08

**LOS ANGELES SOUTHWEST COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	4,865,104	20.6%	3,880,485	17.3%	4,497,985	20.7%
120000	Non-Teaching, Regular	2,268,007	9.6%	1,998,258	8.9%	2,612,602	12.0%
130000	Teaching, Hourly	4,662,768	19.8%	4,410,319	19.7%	2,515,916	11.6%
140000	Non-Teaching, Hourly	321,023	1.4%	90,453	0.4%	0	0.0%
	TOTAL CERTIFICATED SALARIES	12,116,903	51.4%	10,379,515	46.3%	9,626,503	44.4%
210000	Classified, Regular	4,272,346	18.1%	4,528,395	20.2%	4,872,747	22.5%
220000	Instructional Aides, Regular	735,212	3.1%	615,313	2.7%	648,202	3.0%
230000	Sub/Relief, Unclassified	421,895	1.8%	97,336	0.4%	25,600	0.1%
240000	Instructional Aides, Non-Perm	219,608	0.9%	177,443	0.8%	40,000	0.2%
	TOTAL NON-CERTIF SALARIES	5,649,062	24.0%	5,418,487	24.2%	5,586,549	25.8%
390000	Misc Employee Benefits	3,768,075	16.0%	3,913,289	17.4%	4,655,120	21.5%
	TOTAL BENEFITS	3,768,075	16.0%	3,913,289	17.4%	4,655,120	21.5%
420000	Books	28,792	0.1%	1,175	0.0%	0	0.0%
440000	Instructional Media Materials	18,393	0.1%	0	0.0%	0	0.0%
450000	Supplies	224,235	1.0%	292,747	1.3%	56,784	0.3%
	TOTAL PRINTING & SUPPLIES	271,419	1.2%	293,922	1.3%	56,784	0.3%
550000	Utilities & Housekeeping Expense	1,093,240	4.6%	1,550,739	6.9%	984,500	4.5%
560000	Contracts & Rentals	313,965	1.3%	366,509	1.6%	115,900	0.5%
580000	Other Expense	298,583	1.3%	305,408	1.4%	202,696	0.9%
590000	Misc Other Expense	0	0.0%	302	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	1,705,788	7.2%	2,222,958	9.9%	1,303,096	6.0%
640000	Equipment	65,017	0.3%	4,456	0.0%	9,142	0.0%
650000	Lease/Purchase	0	0.0%	187,984	0.8%	0	0.0%
	TOTAL CAPITAL OUTLAY	65,017	0.3%	192,440	0.9%	9,142	0.0%
730000	Interfund Transfers	0	0.0%	0	0.0%	30,562	0.1%
739900	Intrafund Transfer - Restr/Unrestr	0	0.0%	0	0.0%	20,727	0.1%
790000	Unallocated/Reserves	0	0.0%	11,115	0.0%	406,482	1.9%
	TOTAL OTHER	0	0.0%	11,115	0.0%	457,771	2.1%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	23,576,263	100.0%	22,431,726	100.0%	21,694,965	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

LOS ANGELES TRADE-TECHNICAL COLLEGE UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	13,964,286	27.9%	13,385,351	26.7%	14,668,919	30.3%
120000	Non-Teaching, Regular	4,093,445	8.2%	4,123,852	8.2%	4,140,637	8.6%
130000	Teaching, Hourly	10,096,149	20.2%	8,735,396	17.5%	3,962,594	8.2%
140000	Non-Teaching, Hourly	607,686	1.2%	220,540	0.4%	177,490	0.4%
	TOTAL CERTIFICATED SALARIES	28,761,567	57.5%	26,465,139	52.9%	22,949,640	47.5%
210000	Classified, Regular	8,082,211	16.2%	9,016,489	18.0%	9,346,699	19.3%
220000	Instructional Aides, Regular	996,686	2.0%	1,054,643	2.1%	1,135,001	2.3%
230000	Sub/Relief, Unclassified	642,263	1.3%	315,923	0.6%	188,073	0.4%
240000	Instructional Aides, Non-Perm	178,420	0.4%	185,800	0.4%	185,800	0.4%
	TOTAL NON-CERTIF SALARIES	9,899,580	19.8%	10,572,855	21.1%	10,855,573	22.5%
390000	Misc Employee Benefits	8,175,144	16.3%	7,927,577	15.8%	9,545,978	19.7%
	TOTAL BENEFITS	8,175,144	16.3%	7,927,577	15.8%	9,545,978	19.7%
420000	Books	28,892	0.1%	95,239	0.2%	28,557	0.1%
440000	Instructional Media Materials	26,832	0.1%	74,721	0.1%	34,490	0.1%
450000	Supplies	820,936	1.6%	1,111,410	2.2%	997,503	2.1%
	TOTAL PRINTING & SUPPLIES	876,660	1.8%	1,281,370	2.6%	1,060,550	2.2%
550000	Utilities & Housekeeping Expense	845,329	1.7%	1,101,317	2.2%	1,042,466	2.2%
560000	Contracts & Rentals	242,616	0.5%	518,298	1.0%	291,768	0.6%
580000	Other Expense	718,976	1.4%	1,347,251	2.7%	1,278,869	2.6%
	TOTAL OPERATING EXPENSES	1,806,922	3.6%	2,966,866	5.9%	2,613,103	5.4%
620000	Buildings	0	0.0%	16,160	0.0%	15,675	0.0%
640000	Equipment	171,099	0.3%	516,986	1.0%	240,703	0.5%
650000	Lease/Purchase	0	0.0%	26,629	0.1%	31,323	0.1%
	TOTAL CAPITAL OUTLAY	171,099	0.3%	559,775	1.1%	287,701	0.6%
730000	Interfund Transfers	71,226	0.1%	71,226	0.1%	137,277	0.3%
739900	Intrafund Transfer - Restr/Unrestr	254,900	0.5%	147,117	0.3%	309,552	0.6%
790000	Unallocated/Reserves	0	0.0%	48,911	0.1%	578,143	1.2%
	TOTAL OTHER	326,126	0.7%	267,254	0.5%	1,024,972	2.1%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	50,017,098	100.0%	50,040,836	100.0%	48,337,517	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

**LOS ANGELES VALLEY COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	14,265,723	27.0%	14,058,336	26.2%	13,688,458	26.6%
120000	Non-Teaching, Regular	5,389,291	10.2%	5,477,453	10.2%	5,313,144	10.3%
130000	Teaching, Hourly	9,610,451	18.2%	7,648,417	14.3%	5,313,549	10.3%
140000	Non-Teaching, Hourly	281,092	0.5%	325,220	0.6%	279,274	0.5%
	TOTAL CERTIFICATED SALARIES	29,546,557	55.9%	27,509,426	51.3%	24,594,425	47.7%
210000	Classified, Regular	8,313,455	15.7%	9,105,446	17.0%	9,311,255	18.1%
220000	Instructional Aides, Regular	1,204,820	2.3%	1,448,128	2.7%	1,391,355	2.7%
230000	Sub/Relief, Unclassified	864,561	1.6%	707,014	1.3%	618,724	1.2%
240000	Instructional Aides, Non-Perm	557,512	1.1%	577,533	1.1%	487,850	0.9%
	TOTAL NON-CERTIF SALARIES	10,940,348	20.7%	11,838,121	22.1%	11,809,184	22.9%
390000	Misc Employee Benefits	9,038,740	17.1%	8,557,418	16.0%	10,399,468	20.2%
	TOTAL BENEFITS	9,038,740	17.1%	8,557,418	16.0%	10,399,468	20.2%
420000	Books	0	0.0%	440	0.0%	0	0.0%
440000	Instructional Media Materials	19,771	0.0%	93,104	0.2%	20,000	0.0%
450000	Supplies	862,409	1.6%	1,033,532	1.9%	1,028,250	2.0%
	TOTAL PRINTING & SUPPLIES	882,180	1.7%	1,127,076	2.1%	1,048,250	2.0%
540000	Insurance	1,423	0.0%	1,423	0.0%	1,423	0.0%
550000	Utilities & Housekeeping Expense	1,097,333	2.1%	1,417,947	2.6%	1,454,847	2.8%
560000	Contracts & Rentals	457,435	0.9%	862,848	1.6%	743,034	1.4%
580000	Other Expense	342,415	0.6%	884,865	1.7%	828,241	1.6%
590000	Misc Other Expense	0	0.0%	20,000	0.0%	15,000	0.0%
	TOTAL OPERATING EXPENSES	1,898,606	3.6%	3,187,083	5.9%	3,042,545	5.9%
640000	Equipment	308,741	0.6%	153,066	0.3%	10,750	0.0%
650000	Lease/Purchase	13,538	0.0%	22,567	0.0%	23,099	0.0%
	TOTAL CAPITAL OUTLAY	322,279	0.6%	175,633	0.3%	33,849	0.1%
739900	Intrafund Transfer - Restr/Unrestr	208,773	0.4%	150,714	0.3%	104,205	0.2%
750000	Loans/Grants	2,810	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,040,685	1.9%	515,474	1.0%
	TOTAL OTHER	211,583	0.4%	1,191,399	2.2%	619,679	1.2%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	52,840,293	100.0%	53,586,156	100.0%	51,547,400	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

**WEST LOS ANGELES COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	5,609,831	20.2%	5,982,382	19.2%	5,675,345	20.1%
120000	Non-Teaching, Regular	3,177,924	11.4%	3,528,130	11.3%	3,318,050	11.8%
130000	Teaching, Hourly	6,360,174	22.9%	7,654,578	24.6%	3,346,814	11.9%
140000	Non-Teaching, Hourly	439,182	1.6%	253,023	0.8%	231,399	0.8%
	TOTAL CERTIFICATED SALARIES	15,587,111	56.1%	17,418,113	55.9%	12,571,608	44.5%
210000	Classified, Regular	4,947,283	17.8%	5,398,085	17.3%	6,063,312	21.5%
220000	Instructional Aides, Regular	589,033	2.1%	725,028	2.3%	814,373	2.9%
230000	Sub/Relief, Unclassified	129,107	0.5%	75,771	0.2%	78,501	0.3%
240000	Instructional Aides, Non-Perm	200,674	0.7%	221,978	0.7%	236,839	0.8%
	TOTAL NON-CERTIF SALARIES	5,866,097	21.1%	6,420,862	20.6%	7,193,025	25.5%
390000	Misc Employee Benefits	4,633,203	16.7%	4,207,123	13.5%	5,586,592	19.8%
	TOTAL BENEFITS	4,633,203	16.7%	4,207,123	13.5%	5,586,592	19.8%
420000	Books	11,258	0.0%	20,211	0.1%	11,250	0.0%
440000	Instructional Media Materials	11,558	0.0%	12,715	0.0%	12,750	0.0%
450000	Supplies	197,862	0.7%	368,012	1.2%	349,890	1.2%
	TOTAL PRINTING & SUPPLIES	220,679	0.8%	400,938	1.3%	373,890	1.3%
550000	Utilities & Housekeeping Expense	920,815	3.3%	1,041,871	3.3%	1,079,509	3.8%
560000	Contracts & Rentals	288,201	1.0%	379,629	1.2%	446,192	1.6%
580000	Other Expense	107,348	0.4%	360,642	1.2%	275,951	1.0%
	TOTAL OPERATING EXPENSES	1,316,364	4.7%	1,782,142	5.7%	1,801,652	6.4%
640000	Equipment	39,248	0.1%	123,162	0.4%	42,700	0.2%
650000	Lease/Purchase	26,523	0.1%	32,680	0.1%	27,141	0.1%
	TOTAL CAPITAL OUTLAY	65,770	0.2%	155,842	0.5%	69,841	0.2%
730000	Interfund Transfers	0	0.0%	42,346	0.1%	52,670	0.2%
739900	Intrafund Transfer - Restr/Unrestr	70,699	0.3%	69,232	0.2%	53,178	0.2%
790000	Unallocated/Reserves	0	0.0%	643,132	2.1%	532,348	1.9%
	TOTAL OTHER	70,699	0.3%	754,710	2.4%	638,196	2.3%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	27,759,923	100.0%	31,139,730	100.0%	28,234,804	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

INSTRUCTIONAL TELEVISION UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	571,072	42.1%	596,051	47.0%	602,912	43.2%
120000	Non-Teaching, Regular	122,949	9.1%	127,930	10.1%	124,112	8.9%
130000	Teaching, Hourly	50,292	3.7%	43,889	3.5%	40,881	2.9%
	TOTAL CERTIFICATED SALARIES	744,313	54.8%	767,870	60.6%	767,905	55.0%
210000	Classified, Regular	102,359	7.5%	106,341	8.4%	109,674	7.9%
220000	Instructional Aides, Regular	21,230	1.6%	23,076	1.8%	24,493	1.8%
230000	Sub/Relief, Unclassified	8,214	0.6%	5,785	0.5%	3,000	0.2%
240000	Instructional Aides, Non-Perm	(1,014)	-0.1%	0	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	130,789	9.6%	135,202	10.7%	137,167	9.8%
390000	Misc Employee Benefits	150,483	11.1%	160,000	12.6%	141,022	10.1%
	TOTAL BENEFITS	150,483	11.1%	160,000	12.6%	141,022	10.1%
420000	Books	661	0.0%	1,000	0.1%	280	0.0%
440000	Instructional Media Materials	2,645	0.2%	2,752	0.2%	2,501	0.2%
450000	Supplies	57,308	4.2%	36,628	2.9%	32,097	2.3%
	TOTAL PRINTING & SUPPLIES	60,615	4.5%	40,380	3.2%	34,878	2.5%
550000	Utilities & Housekeeping Expense	76,210	5.6%	77,776	6.1%	46,230	3.3%
560000	Contracts & Rentals	59,501	4.4%	66,178	5.2%	60,502	4.3%
580000	Other Expense	133,310	9.8%	203,311	16.0%	206,448	14.8%
	TOTAL OPERATING EXPENSES	269,021	19.8%	347,265	27.4%	313,180	22.4%
640000	Equipment	2,497	0.2%	279	0.0%	1,279	0.1%
	TOTAL CAPITAL OUTLAY	2,497	0.2%	279	0.0%	1,279	0.1%
790000	Unallocated/Reserves	0	0.0%	(183,378)	-14.5%	0	0.0%
	TOTAL OTHER	0	0.0%	(183,378)	-14.5%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	1,357,718	100.0%	1,267,618	100.0%	1,395,431	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

**DISTRICT OFFICE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
120000	Non-Teaching, Regular	1,578,487	6.6%	1,919,675	7.2%	1,985,267	7.7%
130000	Teaching, Hourly	60,068	0.3%	0	0.0%	0	0.0%
140000	Non-Teaching, Hourly	19,810	0.1%	7,994	0.0%	0	0.0%
	TOTAL CERTIFICATED SALARIES	1,658,365	6.9%	1,927,669	7.3%	1,985,267	7.7%
210000	Classified, Regular	13,597,405	56.6%	15,363,647	58.0%	15,893,614	61.8%
220000	Instructional Aides, Regular	0	0.0%	1,200	0.0%	0	0.0%
230000	Sub/Relief, Unclassified	838,577	3.5%	347,159	1.3%	216,113	0.8%
290000	Misc Non-Certificated Salaries	0	0.0%	9,566	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	14,435,981	60.1%	15,721,572	59.3%	16,109,727	62.6%
310000	STRS Employer Contributions	(472)	0.0%	0	0.0%	0	0.0%
340000	Medical/Dental Contributions	(85)	0.0%	0	0.0%	0	0.0%
350000	State Unemployment Insurance	(3)	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	5,049,094	21.0%	5,425,947	20.5%	4,374,669	17.0%
	TOTAL BENEFITS	5,048,535	21.0%	5,425,947	20.5%	4,374,669	17.0%
440000	Instructional Media Materials	0	0.0%	500	0.0%	1,000	0.0%
450000	Supplies	234,053	1.0%	293,085	1.1%	260,917	1.0%
490000	Misc Supplies & Books	0	0.0%	0	0.0%	50,000	0.2%
	TOTAL PRINTING & SUPPLIES	234,053	1.0%	293,585	1.1%	311,917	1.2%
550000	Utilities & Housekeeping Expense	290,947	1.2%	343,089	1.3%	310,480	1.2%
560000	Contracts & Rentals	514,717	2.1%	948,076	3.6%	831,238	3.2%
570000	Legal, Election, Audit	9,935	0.0%	18,545	0.1%	15,000	0.1%
580000	Other Expense	1,674,189	7.0%	1,591,852	6.0%	1,376,405	5.4%
590000	Misc Other Expense	7,000	0.0%	0	0.0%	53,473	0.2%
	TOTAL OPERATING EXPENSES	2,496,789	10.4%	2,901,562	11.0%	2,586,596	10.1%
640000	Equipment	141,009	0.6%	151,193	0.6%	214,413	0.8%
650000	Lease/Purchase	4,254	0.0%	73,232	0.3%	81,700	0.3%
690000	Misc Capital Outlay	0	0.0%	0	0.0%	50,000	0.2%
	TOTAL CAPITAL OUTLAY	145,263	0.6%	224,425	0.8%	346,113	1.3%
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 UNRESTRICTED	24,018,986	100.0%	26,494,760	100.0%	25,714,289	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

BOARD OF TRUSTEES
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
210000	Classified, Regular	140,061	33.6%	140,246	40.3%	146,697	42.7%
230000	Sub/Relief, Unclassified	165,916	39.8%	177,756	51.1%	176,105	51.3%
	TOTAL NON-CERTIF SALARIES	305,976	73.4%	318,002	91.5%	322,802	94.1%
390000	Misc Employee Benefits	89,407	21.5%	1	0.0%	1	0.0%
	TOTAL BENEFITS	89,407	21.5%	1	0.0%	1	0.0%
450000	Supplies	4,492	1.1%	7,207	2.1%	8,200	2.4%
	TOTAL PRINTING & SUPPLIES	4,492	1.1%	7,207	2.1%	8,200	2.4%
550000	Utilities & Housekeeping Expense	20	0.0%	700	0.2%	700	0.2%
560000	Contracts & Rentals	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	16,716	4.0%	21,700	6.2%	11,500	3.4%
	TOTAL OPERATING EXPENSES	16,736	4.0%	22,400	6.4%	12,200	3.6%
640000	Equipment	0	0.0%	0	0.0%	0	0.0%
	TOTAL CAPITAL OUTLAY	0	0.0%	0	0.0%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	416,611	100.0%	347,610	100.0%	343,203	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

**CENTRAL FINANCIAL AID
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
210000	Classified, Regular	688,449	74.3%	699,421	68.2%	845,571	77.6%
230000	Sub/Relief, Unclassified	53,912	5.8%	71,350	7.0%	10,729	1.0%
	TOTAL NON-CERTIF SALARIES	742,361	80.1%	770,771	75.2%	856,300	78.6%
390000	Misc Employee Benefits	1,911	0.2%	1	0.0%	1	0.0%
	TOTAL BENEFITS	1,911	0.2%	1	0.0%	1	0.0%
450000	Supplies	86,729	9.4%	98,960	9.7%	101,600	9.3%
	TOTAL PRINTING & SUPPLIES	86,729	9.4%	98,960	9.7%	101,600	9.3%
550000	Utilities & Housekeeping Expense	15,714	1.7%	30,183	2.9%	22,000	2.0%
560000	Contracts & Rentals	47,223	5.1%	72,065	7.0%	63,500	5.8%
570000	Legal, Election, Audit	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	10,706	1.2%	24,692	2.4%	21,650	2.0%
	TOTAL OPERATING EXPENSES	73,643	7.9%	126,940	12.4%	107,150	9.8%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	21,759	2.3%	26,628	2.6%	23,000	2.1%
650000	Lease/Purchase	0	0.0%	1,562	0.2%	1,600	0.1%
	TOTAL CAPITAL OUTLAY	21,759	2.3%	28,190	2.8%	24,600	2.3%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	926,401	100.0%	1,024,862	100.0%	1,089,651	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

Includes Fund 10151 only.

**WORKER'S COMPENSATION
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2006-07 EXPENDITURE	% of Total	2007-08 CURRENT BUDGET*	% of Total	2008-09 TENTATIVE BUDGET	% of Total
210000	Classified, Regular	59,910	1.1%	63,462	0.8%	63,462	0.7%
230000	Sub/Relief, Unclassified	24	0.0%	4,000	0.1%	4,000	0.0%
	TOTAL NON-CERTIF SALARIES	59,934	1.1%	67,462	0.9%	67,462	0.8%
320000	PERS Employer Contributions	0	0.0%	0	0.0%	0	0.0%
360000	Workers Compensation Insurance	4,128,262	77.4%	6,624,276	83.8%	7,480,000	84.6%
390000	Misc Employee Benefits	17,801	0.3%	0	0.0%	0	0.0%
	TOTAL BENEFITS	4,146,062	77.7%	6,624,276	83.8%	7,480,000	84.6%
450000	Supplies	1,378	0.0%	2,000	0.0%	2,000	0.0%
	TOTAL PRINTING & SUPPLIES	1,378	0.0%	2,000	0.0%	2,000	0.0%
540000	Insurance	631,765	11.8%	563,000	7.1%	585,520	6.6%
550000	Utilities & Housekeeping Expense	0	0.0%	0	0.0%	0	0.0%
560000	Contracts & Rentals	493,809	9.3%	548,208	6.9%	603,028	6.8%
580000	Other Expense	2,216	0.0%	83,000	1.1%	83,000	0.9%
	TOTAL OPERATING EXPENSES	1,127,790	21.1%	1,194,208	15.1%	1,271,548	14.4%
640000	Equipment	719	0.0%	16,000	0.2%	16,000	0.2%
	TOTAL CAPITAL OUTLAY	719	0.0%	16,000	0.2%	16,000	0.2%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	5,335,883	100.0%	7,903,946	100.0%	8,837,010	100.0%

*2007-08 Current Budget is as of April 2008 closing.

05/19/08

Includes Fund 10009 only.

**DISTRICTWIDE
UNRESTRICTED GENERAL FUND**

DESCRIPTION	2006 - 07		2007 - 08		2008 - 09	
	EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
ACADEMIC SENATE	340,180	0.56	375,193	0.63	362,024	0.57
ADMINISTRATIVE LEADERSHIP PROGRAM (ALP)	-	0.00	35,000	0.06	35,000	0.05
AUDIT EXPENSE	795,000	1.31	746,981	1.25	829,000	1.30
BENEFITS (RETIREE)	24,224,553	39.97	26,039,806	43.57	28,643,785	44.79
BOARD ELECTION EXPENSE	5,997,948	9.90	1,500,336	2.51	1,500,000	2.35
CENTRAL FINANCIAL AID UNIT (CFA)	926,401	1.53	1,024,862	1.71	1,089,651	1.70
COLLEGE ADVANCEMENT (RESOURCE DEVELOPMENT)	296,400	0.49	282,226	0.47	282,226	0.44
COLLECTIVE BARGAINING	241,052	0.40	606,196	1.01	975,361	1.53
DBC-INITIATED FACULTY/STAFF TRANSFER	125,378	0.21	218,495	0.37	137,000	0.21
DISTRICT AND COLLEGE FOUNDATION	165,000	0.27	250,500	0.42	200,000	0.31
DISTRICTWIDE BENEFITS	5,780,961	9.54	150,000	0.25	150,000	0.23
DOLORES HUERTA CENTER	101,068	0.17	188,932	0.32	100,000	0.16
DISTRICTWIDE MARKETING (PUBLIC RELATIONS)	1,158,096	1.91	963,724	1.61	2,000,000	3.13
EMPLOYEE ASSISTANCE PROGRAM	127,598	0.21	205,860	0.34	205,860	0.32
ENVIRONMENTAL HEALTH & SAFETY	266,283	0.44	315,371	0.53	353,300	0.55
FACILITIES PLANNING	1,611,828	2.66	1,817,975	3.04	1,838,758	2.88
FUNDING FOR SAP PROJECT	3,544,740	5.85	4,107,351	6.87	3,912,753	6.12
GASB	-	0.00	50,000	0.08	50,000	0.08
HUMAN RESOURCES	289,310	0.48	512,445	0.86	385,806	0.60
INFORMATION TECHNOLOGY	1,398,189	2.31	3,196,769	5.35	2,157,277	3.37
INSURANCE CLAIMS	1,453,517	2.40	2,271,864	3.80	2,422,485	3.79
INSURANCE LIABILITY	1,667,579	2.75	1,672,400	2.80	1,700,295	2.66
LEGAL EXPENSE	1,531,283	2.53	2,651,419	4.44	2,548,000	3.98
NETWORK COMMUNICATIONS	378,132	0.62	447,397	0.75	439,249	0.69
PART-TIME FACULTY HEALTH BENEFITS	378,205	0.62	-	0.00	-	0.00
PAYROLL IMPROVEMENT SYSTEMS	99,508	0.16	-	0.00	-	0.00
PERSONNEL COMMISSION	135,964	0.22	138,611	0.23	149,385	0.23
PROJECT MATCH	35,069	0.06	46,050	0.08	108,000	0.17
SPECIAL PROJECTS	251,435	0.41	460,282	0.77	267,336	0.42
STAFF DEVELOPMENT	87,804	0.14	120,011	0.20	100,000	0.16
STUDENT-RIGHT-TO-KNOW	33,300	0.05	33,300	0.06	33,300	0.05
SOUTHWEST BASEBALL FIELDS	58,376	0.10	60,000	0.10	60,000	0.09
TAX REVENUE ANTICIPATION	1,981	0.00	48,019	0.08	50,000	0.08
TUITION REIMBURSEMENT	151,779	0.25	399,878	0.67	252,500	0.39
VACATION BALANCE	748,157	1.23	625,000	1.05	700,000	1.09
WORKFORCE DEVELOPMENT ACHIEVEMENT	11,114	0.02	38,367	0.06	35,000	0.05
WORKER'S COMPENSATION	5,335,883	8.80	7,927,173	13.27	8,860,237	13.86
SUBTOTAL	59,749,073	98.6	59,527,793	99.6	62,933,588	98.42
FACULTY OVERBASE**	700,232	1.16	34,321	0.06	793,958	1.24
GOLD CREEK	87,921	0.15	128,717	0.22	143,022	0.22
METRO RECORDS	65,694	0.11	68,496	0.11	73,652	0.12
SUBTOTAL	853,847	1.41	231,534	0.39	1,010,632	1.58
CENTRALIZED DW ACCOUNTS TOTAL	60,602,919	100	59,759,327	100	63,944,220	100

*As of April 2008 cyclical closing.

**06-07 total expenditures for Faculty Overbase reflects budget provided to each college (if any); college distributes amounts where expenses are incurred; 07-08 Current Budget is at this level at this time because colleges distribute funds to various disciplines (original budget is \$787,014).

**RESTRICTED
GENERAL FUND
APPROPRIATIONS**

RESTRICTED GENERAL FUND APPROPRIATIONS by SUB-GL ACCOUNT

C/I	DESCRIPTION	2006-07		2007-08		2008-09	
		ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
110000	Teaching, Regular	678,651	0.77	967,222	0.78	284,491	0.61
120000	Non-Teaching, Regular	10,108,366	11.54	13,504,087	10.82	7,124,632	15.40
130000	Teaching, Hourly	511,061	0.58	765,276	0.61	67,847	0.15
140000	Non-Teaching, Hourly	3,678,399	4.20	5,206,282	4.17	1,786,378	3.86
190000	Misc Certificated Salaries	0	0.00	257	0.00	0	0.00
TOTAL CERTIFICATED SALARIES		14,976,476	17.10	20,443,124	16.39	9,263,348	20.03
200000	Non-Certificated Salaries	0	0.00	0	0.00	0	0.00
210000	Classified, Regular	12,338,793	14.09	15,486,997	12.41	8,090,602	17.49
220000	Instructional Aides, Regular	947,657	1.08	1,667,437	1.34	1,423,727	3.08
230000	Sub/Relief, Unclassified	19,327,962	22.07	21,881,998	17.54	10,275,741	22.21
240000	Instructional Aides, Non-Perm	2,565,646	2.93	3,969,513	3.18	909,295	1.97
290000	Misc. Non-Certificated Salaries	0	0.00	2,718	0.00	0	0.00
TOTAL NON-CERTIFICATED SALARIES		35,180,058	40.16	43,008,663	34.47	20,699,365	44.75
340000	Medical/Dental Contributions	58	0.00	0	0.00	0	0.00
350000	State Unemployment Insurance	2	0.00	0	0.00	0	0.00
360000	Workers Compensation Insurance	0	0.00	0	0.00	0	0.00
390000	Misc Employee Benefits	8,206,660	9.37	9,780,574	7.84	5,083,253	10.99
TOTAL BENEFITS		8,206,720	9.37	9,780,574	7.84	5,083,253	10.99
420000	Books	506,435	0.58	620,387	0.50	5,687	0.01
440000	Instructional Media Materials	611,951	0.70	1,263,326	1.01	40,499	0.09
450000	Supplies	3,975,371	4.54	6,240,570	5.00	1,951,158	4.22
460000	Bookstore	0	0.00	0	0.00	0	0.00
490000	Misc Supplies & Books	5,149	0.01	15,045	0.01	0	0.00
TOTAL PRINTING & SUPPLIES		5,098,906	5.82	8,139,328	6.52	1,997,344	4.32
540000	Insurance	2,091	0.00	13,267	0.01	13,574	0.03
550000	Utilities & Housekeeping Expense	722,193	0.82	876,964	0.70	456,739	0.99
560000	Contracts & Rentals	4,823,506	5.51	12,144,250	9.73	3,648,625	7.89
580000	Other Expense	3,343,221	3.82	6,433,516	5.16	1,576,746	3.41
590000	Misc Other Expense	0	0.00	3,490,842	2.80	251,449	0.54
TOTAL OPERATING EXPENSES		8,891,012	10.15	22,958,839	18.40	5,947,133	12.86
610000	Sites	0	0.00	985	0.00	985	0.00
620000	Buildings	173,330	0.20	633,668	0.51	7,505	0.02
640000	Equipment	9,046,067	10.33	10,663,526	8.55	619,930	1.34
650000	Other Capital Outlay	222,657	0.25	82,114	0.07	53,364	0.12
690000	Misc. Capital Outlay	0	0.00	1,216,880	0.98	0	0.00
TOTAL CAPITAL OUTLAY		9,442,054	10.78	12,597,173	10.10	681,784	1.47
720000	Tuition Transfers	880	0.00	30,525	0.02	0	0.00
730000	Interfund Transfer	4,992,953	5.70	48,901	0.04	0	0.00
739900	Intrafund Transfer Restr/Unrestr	0	0.00	0	0.00	0	0.00
740000	Reallocation/Adjustments	0	0.00	2,383	0.00	0	0.00
750000	Loans/Grants	654,491	0.75	1,469,385	1.18	100,988	0.22
760000	Other Payments	480	0.00	0	0.00	0	0.00
790000	Contingencies/Unallocated	150,842	0.17	6,281,201	5.03	2,485,690	5.37
TOTAL OTHER		5,799,647	6.62	7,832,395	6.28	2,586,678	5.59
TOTAL RESTRICTED GENERAL FUND		87,594,873	100.00	124,760,096	100.00	46,258,905	100.00

*Current Budget as of April 2008 cyclical closing.

**RESTRICTED GENERAL FUND APPROPRIATIONS
BY FUND AND LOCATION**

DESCRIPTION	CITY	EAST	HARBOR	MISSION	PIERCE	SOUTHWEST	TRADE-TECH	VALLEY	WEST	DISTRICT	TOTAL TENTATIVE BUDGET
COMMUNITY SERVICES	800,000	976,431	1,327,762	344,662	1,434,029	95,510	10,000	931,416	784,140	0	6,703,950
DISABLED STUDENT PROG & SVCS (DSPS)	1,144,957	753,636	586,693	493,413	870,790	193,721	857,139	934,004	313,308	0	6,147,661
EXTENDED OPPORTUNITIES PROG & SVCS (EOPS)*	1,660,400	1,010,013	496,045	743,718	739,646	597,290	1,258,143	823,148	524,005	0	7,852,408
HEALTH SERVICES	317,610	350,000	175,000	160,500	399,180	95,000	249,930	332,010	166,770	0	2,246,000
MATRICULATION**	1,250,875	1,783,833	476,919	489,854	946,145	504,201	919,615	957,273	518,706	0	7,847,421
PARKING	250,000	394,000	150,000	150,000	450,000	152,894	160,000	532,271	130,000	0	2,369,165
VOCATIONAL AND TECHNICAL EDUCATION ACT	0	0	0	81,405	0	0	0	0	0	0	81,405
OTHER SPECIALLY FUNDED PROGRAMS***	1,931,238	2,174,391	973,329	909,059	1,018,573	1,404,556	2,067,783	1,366,266	989,026	176,674	13,010,895
TOTAL RESTRICTED GENERAL FUND	7,355,080	7,442,304	4,185,748	3,372,611	5,858,363	3,043,172	5,522,610	5,876,388	3,425,955	176,674	46,258,905

* Represents only funds in General Fund

** Matriculation includes non-credit and credit

*** Includes Workforce Training Program, Community Partnership Training & Education, Customized Training Program, Business Center, Extension Program, Block Grants (Funds 10116, 10125-10128, 10131-10133, 10141-10143, 10146-10150), Basic Skills (Funds 10413 and 10414), Student Financial Aid Administration (funds 10415-10419), Foster and Kinship Care Education (Funds 10422-10425), Faculty and Staff Development, Faculty and Staff Diversity, Management Information Systems, CalWORKs-Child Care (Funds 10440-10444), TANF Funding (Funds 10445-10447), CalWORKs (Funds 10448-10451), Federal Work Study (Funds 10453-10458), Federal PELL Grant (Funds 10465-10470), FSEOG (Funds 10475-10479), Pell Admin. Allowances, Career Tech Trailer Bill, and funds above 10700.

**RESTRICTED GENERAL FUND APPROPRIATIONS
BY PROGRAM**

LOCATION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
COMMUNITY SERVICES	6,263,174	7.15	9,085,158	7.28	6,703,950	14.49
DISABLED STUDENT PROG & SVCS (DSPS)	6,812,721	7.78	7,802,453	6.25	6,147,661	13.29
EXTENDED OPPORTUNITIES PROG & SVCS (EOPS)**	6,610,068	7.55	7,615,133	6.10	7,852,408	16.97
HEALTH SERVICES	2,052,393	2.34	3,434,479	2.75	2,246,000	4.86
MATRICULATION***	7,578,941	8.65	8,698,642	6.97	7,847,421	16.96
PARKING	2,579,305	2.94	4,280,960	3.43	2,369,165	5.12
VOCATIONAL AND TECHNICAL EDUCATION ACT	5,389,050	6.15	5,300,037	4.25	81,405	0.18
OTHER SPECIALLY FUNDED PROGRAMS****	50,309,222	57.43	78,543,234	62.96	13,010,895	28.13
TOTAL	87,594,873	100.00	124,760,096	100.00	46,258,905	100.00

* Current Budget as of April 2008 cyclical closing.

** Represents only funds in General Fund.

*** Matriculation includes non-credit and credit.

**** Includes Workforce Training Program, Community Partnership Training & Education, Customized Training Program, Business Center, Extension Program, Block Grants (Funds 10116, 10125-10128, 10131-10133, 10141-10143, 10146-10150), Basic Skills (Funds 10413 and 10414), Student Financial Aid Administration (funds 10415-10419), Foster and Kinship Care Education (Funds 10422-10425), Faculty and Staff Development, Faculty and Staff Diversity, Management Information Systems, CalWORKs-Child Care (Funds 10440-10444), TANF Funding (Funds 10445-10447), CalWORKs (Funds 10448-10451), Federal Work Study (Funds 10453-10458), Federal PELL Grant (Funds 10465-10470), FSEOG (Funds 10475-10479), Pell Admin. Allowances, Career Tech Trailer Bill, and funds above 10700.

COMMUNITY SERVICES

LOCATION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	1,029,779	16.44	1,210,022	13.32	800,000	11.93
EAST	838,764	13.39	1,635,512	18.00	976,431	14.57
HARBOR	1,050,248	16.77	1,444,016	15.89	1,327,762	19.81
MISSION	532,735	8.51	692,800	7.63	344,662	5.14
PIERCE	1,073,776	17.14	1,674,904	18.44	1,434,029	21.39
SOUTHWEST	88,022	1.41	117,073	1.29	95,510	1.42
TRADE-TECH	13,491	0.22	55,912	0.62	10,000	0.15
VALLEY	949,722	15.16	1,321,203	14.54	931,416	13.89
WEST	686,638	10.96	933,716	10.28	784,140	11.70
TOTAL COMMUNITY SERVICES	6,263,174	100.00	9,085,158	100.00	6,703,950	100.00

* Current Budget as of April 2008 cyclical closing.

DISABLED STUDENTS PROGRAMS & SERVICES (DSPS)

LOCATION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	1,587,918	23.31	1,896,622	24.31	1,144,957	18.62
EAST	675,918	9.92	877,190	11.24	753,636	12.26
HARBOR	588,619	8.64	660,009	8.46	586,693	9.54
MISSION	502,982	7.38	565,457	7.25	493,413	8.03
PIERCE	1,125,807	16.53	1,298,922	16.65	870,790	14.16
SOUTHWEST	196,496	2.88	206,019	2.64	193,721	3.15
TRADE-TECH	741,227	10.88	845,338	10.83	857,139	13.94
VALLEY	1,042,085	15.30	1,089,072	13.96	934,004	15.19
WEST	351,668	5.16	363,824	4.66	313,308	5.10
TOTAL DSPS	6,812,721	100.00	7,802,453	100.00	6,147,661	100.00

* Current Budget as of April 2008 cyclical closing.

EXTENDED OPPORTUNITIES PROGRAMS & SERVICES (EOPS)**

LOCATION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	1,482,253	22.42	1,482,905	19.47	1,660,400	21.15
EAST	873,027	13.21	1,067,769	14.02	1,010,013	12.86
HARBOR	376,033	5.69	496,315	6.52	496,045	6.32
MISSION	621,436	9.40	770,582	10.12	743,718	9.47
PIERCE	627,483	9.49	716,242	9.41	739,646	9.42
SOUTHWEST	521,716	7.89	624,698	8.20	597,290	7.61
TRADE-TECH	901,065	13.63	1,192,788	15.66	1,258,143	16.02
VALLEY	714,896	10.82	697,622	9.16	823,148	10.48
WEST	492,160	7.45	566,212	7.44	524,005	6.67
TOTAL EOPS	6,610,068	100.00	7,615,133	100.00	7,852,408	100.00

* Current Budget as of April 2008 cyclical closing.

** Represents only funds in General Fund.

HEALTH SERVICES

LOCATION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	286,548	13.96	499,845	14.55	317,610	14.14
EAST	232,282	11.32	774,324	22.55	350,000	15.58
HARBOR	221,681	10.80	170,370	4.96	175,000	7.79
MISSION	140,463	6.84	337,601	9.83	160,500	7.15
PIERCE	381,857	18.61	529,589	15.42	399,180	17.77
SOUTHWEST	109,827	5.35	151,022	4.40	95,000	4.23
TRADE-TECH	197,685	9.63	435,087	12.67	249,930	11.13
VALLEY	337,428	16.44	345,958	10.07	332,010	14.78
WEST	144,621	7.05	189,559	5.52	166,770	7.43
ITV	0	0.00	1,124	0.03	0	0.00
TOTAL HEALTH SERVICES	2,052,393	100.00	3,434,479	100.00	2,246,000	100.00

* Current Budget as of April 2008 cyclical closing.

MATRICULATION**

LOCATION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	1,085,585	14.32	1,188,122	13.66	1,250,875	15.94
EAST	1,573,140	20.76	1,755,476	20.18	1,783,833	22.73
HARBOR	418,187	5.52	444,104	5.11	476,919	6.08
MISSION	423,214	5.58	457,524	5.26	489,854	6.24
PIERCE	892,486	11.78	1,051,766	12.09	946,145	12.06
SOUTHWEST	457,584	6.04	508,082	5.84	504,201	6.43
TRADE-TECH	775,915	10.24	870,754	10.01	919,615	11.72
VALLEY	831,465	10.97	910,367	10.47	957,273	12.20
WEST	438,394	5.78	520,860	5.99	518,706	6.61
DISTRICT	682,969	9.01	991,587	11.40	0	0.00
TOTAL MATRICULATION**	7,578,941	100.00	8,698,642	100.00	7,847,421	100.00

* Current Budget as of April 2008 cyclical closing.

** Matriculation includes non-credit and credit.

PARKING

LOCATION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	260,040	10.08	338,116	7.90	250,000	10.55
EAST	357,542	13.86	1,710,636	39.96	394,000	16.63
HARBOR	171,583	6.65	190,080	4.44	150,000	6.33
MISSION	14,410	0.56	188,837	4.41	150,000	6.33
PIERCE	832,691	32.28	695,580	16.25	450,000	18.99
SOUTHWEST	202,400	7.85	212,587	4.97	152,894	6.45
TRADE-TECH	190,544	7.39	179,199	4.19	160,000	6.75
VALLEY	419,795	16.28	625,772	14.62	532,271	22.47
WEST	130,300	5.05	140,153	3.27	130,000	5.49
TOTAL PARKING	2,579,305	100.00	4,280,960	100.00	2,369,165	100.00

* Current Budget as of April 2008 cyclical closing.

VOCATIONAL AND TECHNICAL EDUCATION ACT**

LOCATION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	671,139	12.45	607,374	11.46	0	0.00
EAST	957,195	17.76	855,158	16.13	0	0.00
HARBOR	366,278	6.80	359,320	6.78	0	0.00
MISSION	679,363	12.61	583,981	11.02	81,405	100.00
PIERCE	480,404	8.91	503,637	9.50	0	0.00
SOUTHWEST	360,463	6.69	454,959	8.58	0	0.00
TRADE-TECH	477,664	8.86	806,981	15.23	0	0.00
VALLEY	600,536	11.14	510,896	9.64	0	0.00
WEST	438,222	8.13	390,168	7.36	0	0.00
DISTRICT	357,787	6.64	227,563	4.29	0	0.00
TOTAL VTEA	5,389,050	100.00	5,300,037	100.00	81,405	100.00

* Current Budget as of April 2008 cyclical closing.

** VTEA includes funds 10500 through 10599 (if any)

OTHER SPECIALLY FUNDED PROGRAMS

LOCATION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	5,966,553	11.86	9,236,363	11.76	1,931,238	14.84
EAST	6,703,977	13.33	12,187,964	15.52	2,174,391	16.71
HARBOR	3,374,587	6.71	6,873,506	8.75	973,329	7.48
MISSION	4,850,384	9.64	8,392,643	10.69	909,059	6.99
PIERCE	2,723,117	5.41	5,160,285	6.57	1,018,573	7.83
SOUTHWEST	4,233,452	8.41	5,854,055	7.45	1,404,556	10.80
TRADE-TECH	5,226,578	10.39	10,867,847	13.84	2,067,783	15.89
VALLEY	6,643,379	13.21	10,932,761	13.92	1,366,266	10.50
WEST	4,756,987	9.46	6,728,931	8.57	989,026	7.60
DISTRICT***	5,830,208	11.59	2,308,879	2.94	176,674	1.36
TOTAL OTHER SFP	50,309,222	100.00	78,543,234	100.00	13,010,895	100.00

* Current Budget as of April 2008 cyclical closing.

** Includes Workforce Training Program, Community Partnership Training & Education, Customized Training Program, Business Center, Extension Program, Block Grants (Funds 10116, 10125-10128, 10131-10133, 10141-10143, 10146-10150), Basic Skills (Funds 10413 and 10414), Student Financial Aid Administration (funds 10415-10419), Foster and Kinship Care Education (Funds 10422-10425), Faculty and Staff Development, Faculty and Staff Diversity, Management Information Systems, CalWORKs-Child Care (Funds 10440-10444), TANF Funding (Funds 10445-10447), CalWORKs (Funds 10448-10451), Federal Work Study (Funds 10453-10458), Federal PELL Grant (Funds 10465-10470), FSEOG (Funds 10475-10479), Pell Admin. Allowances, Career Tech Trailer Bill, and funds above 10700.

*** District includes ITV

OTHER FUNDS

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BOOKSTORE FUND

	2006-07 YEAR-END ACTUAL	2007-08 CURRENT BUDGET*	2008-09 TENTATIVE BUDGET
State			
Other - Local	31,443,995	36,551,276	38,817,864
Net Income	31,443,995	36,551,276	38,817,864
Plus: Incoming Transfers	408,264	0	0
Total Income	31,852,259	36,551,276	38,817,864
Beginning Balance	2,951,122	3,082,321	2,901,472
Adjustment to Beg. Balance	751,930	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	3,082,321	6,492	2,901,472
AMOUNT AVAILABLE	32,472,989	39,627,105	38,817,864

*2007-08 Current Budget is as of April 2008 closing.

Comments:

The Bookstore Fund generates income through sales and is augmented by interest income. 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. Colleges contribute two percent (2%) of sales toward capital improvement fund each year; one percent (1%) for the college; and one percent (1%) for the districtwide improvement reserve.

BOOKSTORE

DESCRIPTION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
200000 Non-Certificated Salaries	0	0.00	0	0.00	0	0.00
210000 Classified, Regular	3,377,478	10.40	3,591,531	9.06	3,759,389	9.68
220000 Instructional Aides, Regular	0	0.00	0	0.00	0	0.00
230000 Sub/Relief, Unclassified	1,611,749	4.96	1,608,449	4.06	1,685,998	4.34
240000 Instructional Aides, Non-Perm	0	0.00	0	0.00	0	0.00
290000 Misc. Non-Certificated Salaries	0	0.00	0	0.00	0	0.00
TOTAL NON-CERTIFICATED SALARIES	4,989,227	15.36	5,199,980	13.12	5,445,387	14.03
320000 PERS Employer Contributions	0	0.00	0	0.00	0	0.00
390000 Misc Employee Benefits	1,329,862	4.10	1,317,288	3.32	1,432,625	3.69
TOTAL EMPLOYEE BENEFITS	1,329,862	4.10	1,317,288	3.32	1,432,625	3.69
450000 Supplies	117,149	0.36	210,950	0.53	236,311	0.61
460000 Bookstore	23,871,444	73.51	25,512,065	64.38	27,133,709	69.90
470000 Material Fees	122,999	0.38	303,672	0.77	177,810	0.46
490000 Misc Supplies & Books	0	0.00	0	0.00	0	0.00
TOTAL BOOKS & SUPPLIES	24,111,593	74.25	26,026,687	65.68	27,547,830	70.97
540000 Insurance	7,993	0.02	9,138	0.02	14,600	0.04
550000 Utilities & Housekeeping Expense	351,965	1.08	487,577	1.23	489,950	1.26
560000 Contracts & Rentals	77,887	0.24	260,741	0.66	170,852	0.44
580000 Other Expense	506,634	1.56	1,129,626	2.85	1,061,898	2.74
TOTAL OPERATING EXPENSES	944,479	2.91	1,887,082	4.76	1,737,300	4.48
610000 Sites	0	0.00	0	0.00	0	0.00
620000 Buildings	0	0.00	143,417	0.36	69,228	0.18
640000 Equipment	158,105	0.49	890,009	2.25	715,895	1.84
650000 Other Capital Outlay	1,836	0.01	22,905	0.06	21,127	0.05
690000 Misc. Capital Outlay	0	0.00	0	0.00	0	0.00
TOTAL CAPITAL OUTLAY	159,941	0.49	1,056,331	2.67	806,250	2.08
730000 Interfund Transfer	0	0.00	0	0.00	0	0.00
790000 Contingencies/Unallocated	937,888	2.89	4,139,737	10.45	1,848,472	4.76
TOTAL OTHER	937,888	2.89	4,139,737	10.45	1,848,472	4.76
TOTAL BOOKSTORE	32,472,989	100.00	39,627,105	100.00	38,817,864	100.00

* Current Budget as of April 2008 cyclical closing.

BUILDING FUND

	2006-07 YEAR-END ACTUAL	2007-08 CURRENT BUDGET*	2008-09 TENTATIVE BUDGET
New GO Bond Proceeds	350,000,000	400,000,000	0
Other - Local	49,976,816	21,000,000	16,900,000
Net Income	399,976,816	421,000,000	16,900,000
Plus: Incoming Transfers	0	0	0
Total Income	399,976,816	421,000,000	16,900,000
Beginning Balance	260,586,232	407,159,042	464,964,813
Adjustment to Beg. Balance	301,419	0	0
Less: Ending Balance	407,159,042	0	0
AMOUNT AVAILABLE	253,705,425	828,159,042	481,864,813

*2007-08 Current Budget is as of April 2008 closing.

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. The first issuance of \$525 million (Series A) bonds was sold on June 7, 2001. The proceeds will fund new construction, retrofitting, and upgrades to existing facilities at all nine colleges. There were \$66.070 million of uninsured serial bonds issued with various maturity dates through 2016, \$246.725 million of insured serial bonds with various maturity dates through 2021, and \$212.205 million of term bonds (1 & 2) with a maturity date of 2026. A second issuance of \$28,500,000 was sold in 2003, and a third of \$400,000,000 was sold in 2007.

On May 20, 2003, the District passed another General Obligation Bond - Proposition AA, for \$980 million. These funds will be used for district and college debt, for the District Office building, for satellite locations, and for capital outlay at the colleges. \$189.685 million was issued on July 29, 2003. A second issuance was sold in fy 2004-05 in the amount of \$75.4 million. The third issuance in fy 2006-07 was for \$350 million.

College	2001 Proposition A	2003 Proposition AA
	Authorization Amount	Authorization Amount
Los Angeles City College	147,000,000	94,400,000
East Los Angeles College	172,000,000	109,700,000
Los Angeles Harbor College	124,000,000	77,400,000
Los Angeles Mission College	111,000,000	65,000,000
Pierce College	166,000,000	106,500,000
Los Angeles Southwest College	111,000,000	65,000,000
Los Angeles Trade-Tech. College	138,000,000	89,600,000
Los Angeles Valley College	165,000,000	105,400,000
West Los Angeles College	111,000,000	67,000,000
Distr Ofc, Distr/Coll Debt, Satellites	0	200,000,000
TOTAL AUTHORIZED	\$1,245,000,000	\$980,000,000
AMOUNT ISSUED TO DATE	\$953,500,000	\$615,085,002

BUILDING FUND

DESCRIPTION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
450000 Supplies	2,810	0.00	310,000	0.04	0	0.00
TOTAL SUPPLIES	2,810	0.00	310,000	0.04	0	0.00
540000 Insurance	3,965,900	1.56	12,130,000	1.46	6,000,000	0.00
560000 Contracts & Rentals	18,230,629	7.19	52,064,723	6.29	51,879,999	0.00
570000 Legal, Election, Audit	1,308,830	0.52	2,389,000	0.29	995,000	0.00
580000 Other Expense	570,440	0.22	(37,474,630)	-4.53	(30,995,000)	0.00
590000 Misc Other Expense	146,680	0.06	3,904,941	0.47	0	0.00
TOTAL OPERATING EXPENSES	24,222,479	9.55	33,014,034	3.99	27,879,999	0.00
610000 Sites	7,690,797	3.03	13,858,000	1.67	0	0.00
620000 Buildings	217,833,830	85.86	772,301,008	93.26	453,984,814	0.00
640000 Equipment	3,955,707	1.56	6,196,000	0.75	0	0.00
650000 Other Capital Outlay	(198)	0.00	2,480,000	0.30	0	0.00
TOTAL CAPITAL OUTLAY	229,480,136	90.45	794,835,008	95.98	453,984,814	0.00
730000 Interfund Transfer	0	0.00	0	0.00	0	0.00
760000 Other Payments	0	0.00	0	0.00	0	0.00
790000 Contingencies/Unallocated	0	0.00	0	0.00	0	0.00
TOTAL OTHER	0	0.00	0	0.00	0	0.00
TOTAL BUILDING FUND	253,705,425	100.00	828,159,042	100.00	481,864,813	0.00

* Current Budget as of April 2008 cyclical closing.

CAFETERIA FUND

	2006-07 YEAR-END ACTUAL	2007-08 CURRENT BUDGET*	2008-09 TENTATIVE BUDGET
Federal	32,635	113,735	0
State	0	0	0
Other - Local	2,607,232	3,813,232	3,599,115
Net Income	2,639,867	3,926,967	3,599,115
Plus: Incoming Transfers	559,584	20,000	0
Total Income	3,199,451	3,946,967	3,599,115
Beginning Balance	20,178	76,876	0
Adjustment to Beg. Balance	3,977	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	76,876	2,716	0
AMOUNT AVAILABLE	3,146,731	4,021,127	3,599,115

*2007-08 Current Budget is as of April 2008 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

DESCRIPTION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
200000 Non-Certificated Salaries	0	0.00	0	0.00	0	0.00
210000 Classified, Regular	452,670	14.39	504,812	12.55	469,822	13.05
220000 Instructional Aides, Regular	(13,351)	-0.42	0	0.00	0	0.00
230000 Sub/Relief, Unclassified	459,678	14.61	563,686	14.02	704,767	19.58
240000 Instructional Aides, Non-Perm	(36,472)	-1.16	0	0.00	0	0.00
290000 Misc. Non-Certificated Salaries	0	0.00	0	0.00	0	0.00
TOTAL NON-CERTIFICATED SALARIES	862,525	27.41	1,068,498	26.57	1,174,589	32.64
320000 PERS Employer Contributions	0	0.00	0	0.00	0	0.00
390000 Misc Employee Benefits	167,536	5.32	200,734	4.99	189,598	5.27
TOTAL EMPLOYEE BENEFITS	167,536	5.32	200,734	4.99	189,598	5.27
440000 Instructional Media Materials	0	0.00	2,500	0.06	1,750	0.05
450000 Supplies	1,963,193	62.39	2,199,678	54.70	1,836,278	51.02
460000 Bookstore	0	0.00	0	0.00	0	0.00
TOTAL BOOKS & SUPPLIES	1,963,193	62.39	2,202,178	54.77	1,838,028	51.07
550000 Utilities & Housekeeping Expense	4,601	0.15	60,999	1.52	56,896	1.58
560000 Contracts & Rentals	32,396	1.03	69,250	1.72	59,820	1.66
580000 Other Expense	33,211	1.06	84,327	2.10	62,837	1.75
TOTAL OPERATING EXPENSES	70,208	2.23	214,576	5.34	179,553	4.99
620000 Buildings	0	0.00	1,000	0.02	1,000	0.03
640000 Equipment	52,947	1.68	69,991	1.74	123,541	3.43
650000 Other Capital Outlay	0	0.00	0	0.00	0	0.00
690000 Misc. Capital Outlay	0	0.00	0	0.00	0	0.00
TOTAL CAPITAL OUTLAY	52,947	1.68	70,991	1.77	124,541	3.46
730000 Interfund Transfer	30,323	0.96	0	0.00	0	0.00
790000 Contingencies/Unallocated	0	0.00	264,150	6.57	92,806	2.58
TOTAL OTHER	30,323	0.96	264,150	6.57	92,806	2.58
TOTAL CAFETERIA	3,146,731	100.00	4,021,127	100.00	3,599,115	100.00

* Current Budget as of April 2008 cyclical closing.

CHILD DEVELOPMENT FUND

	2006-07 YEAR-END ACTUAL	2007-08 CURRENT BUDGET*	2008-09 TENTATIVE BUDGET
Federal	482,950	696,789	0
State	6,743,657	7,494,868	2,147,810
Other - Local	251,162	245,067	187,805
Net Income	7,477,769	8,436,724	2,335,615
Plus: Incoming Transfers	1,824,829	912,131	924,492
Total Income	9,302,598	9,348,855	3,260,107
Beginning Balance	62,726	61,488	0
Adjustment to Beg. Balance	(858,495)	0	0
Reserve/Open Orders	35,531	36,996	0
Less: YE Open Orders	36,996	0	0
Less: Ending Balance	61,488	61,488	0
AMOUNT AVAILABLE	8,443,875	9,385,851	3,260,107

*2007-08 Current Budget is as of April 2008 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 \$187,805. The program is augmented by college support through interfund transfers of \$924,492 from the General Fund.

CHILD DEVELOPMENT FUND

DESCRIPTION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
110000 Teaching, Regular	0	0.00	0	0.00	0	0.00
120000 Non-Teaching, Regular	3,234,288	38.30	3,502,230	37.31	2,488,799	76.34
130000 Teaching, Hourly	0	0.00	0	0.00	0	0.00
140000 Non-Teaching, Hourly	917,060	10.86	804,531	8.57	51,849	1.59
190000 Misc Certificated Salaries	0	0.00	0	0.00	0	0.00
TOTAL CERTIFICATED SALARIES	4,151,348	49.16	4,306,761	45.89	2,540,648	77.93
210000 Classified, Regular	420,744	4.98	494,994	5.27	54,130	1.66
230000 Sub/Relief, Unclassified	1,342,788	15.90	1,717,829	18.30	68,130	2.09
240000 Instructional Aides, Non-Perm	0	0.00	0	0.00	0	0.00
290000 Misc. Non-Certificated Salaries	0	0.00	0	0.00	0	0.00
TOTAL NON-CERTIFICATED SALARIES	1,763,532	20.89	2,212,823	23.58	122,260	3.75
350000 State Unemployment Insurance	0	0.00	0	0.00	0	0.00
390000 Misc Employee Benefits	1,161,918	13.76	1,028,824	10.96	488,270	14.98
TOTAL EMPLOYEE BENEFITS	1,161,918	13.76	1,028,824	10.96	488,270	14.98
440000 Instructional Media Materials	0	0.00	0	0.00	0	0.00
450000 Supplies	298,228	3.53	470,787	5.02	10,036	0.31
TOTAL BOOKS & SUPPLIES	298,228	3.53	470,787	5.02	10,036	0.31
540000 Insurance	0	0.00	1,005	0.01	705	0.02
550000 Utilities & Housekeeping Expense	14	0.00	909	0.01	446	0.01
560000 Contracts & Rentals	969,512	11.48	1,054,206	11.23	3,340	0.10
580000 Other Expense	62,134	0.74	75,913	0.81	3,307	0.10
590000 Misc Other Expense	0	0.00	0	0.00	0	0.00
TOTAL OPERATING EXPENSES	1,031,660	12.22	1,132,033	12.06	7,798	0.24
610000 Sites	0	0.00	0	0.00	0	0.00
620000 Buildings	0	0.00	0	0.00	0	0.00
640000 Equipment	35,291	0.42	54,618	0.58	4,589	0.14
650000 Other Capital Outlay	1,898	0.02	2,461	0.03	0	0.00
TOTAL CAPITAL OUTLAY	37,189	0.44	57,079	0.61	4,589	0.14
730000 Interfund Transfer	0	0.00	0	0.00	0	0.00
740000 Reallocation/Adjustments	0	0.00	0	0.00	0	0.00
790000 Contingencies/Unallocated	0	0.00	177,544	1.89	86,506	2.65
TOTAL OTHER	0	0.00	177,544	1.89	86,506	2.65
TOTAL CHILD DEVELOPMENT	8,443,875	100.00	9,385,851	100.00	3,260,107	100.00

* Current Budget as of April 2008 cyclical closing.

DEBT SERVICE FUND

	2006-07 YEAR-END ACTUAL	2007-08 CURRENT BUDGET*	2008-09 TENTATIVE BUDGET
Proceeds	0	0	0
Other - Local	397,039	0	0
<u>Net Income</u>	<u>397,039</u>	<u>0</u>	<u>0</u>
Plus: Incoming Transfers	6,000,138	5,534,405	0
<u>Total Income</u>	<u>6,397,177</u>	<u>5,534,405</u>	<u>0</u>
Beginning Balance	451,141	672,787	410,000
Adjustment to Beg. Balance	106,693	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	6,546,642	262,787	0
AMOUNT AVAILABLE	408,370	5,944,405	410,000

*2007-08 Current Budget is as of April 2008 closing.

Comments:

On October 24, 2004, the District issued \$103.9 million from Proposition A and AA Bonds to finance on-going construction, building acquisition, equipment purchase, improvements to college and support facilities at the various campuses; and to refinance other outstanding debts of the District and colleges, including \$3.7 million to pay off the State Energy and Water Efficiency Revenue Bond.

The District's annual energy debt service obligation due each year, including service fee until 2011, is approximately \$410,000.

DEBT SERVICE*

DESCRIPTION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET**	% of total	TENTATIVE BUDGET	% of total
390000 Misc Employee Benefits	0	0.00	5,534,405	93.10	0	0.00
TOTAL BENEFITS	0	0.00	5,534,405	93.10	0	0.00
730000 Interfund Transfer	0	0.00	0	0.00	0	0.00
760000 Other Payments	408,370	100.00	410,000	6.90	410,000	0.00
790000 Contingencies/Unallocated	0	0.00	0	0.00	0	0.00
TOTAL OTHER	408,370	100.00	410,000	6.90	410,000	0.00
TOTAL DEBT SERVICE	408,370	100.00	5,944,405	100.00	410,000	0.00

* Includes Funds 3 & 4

** Current Budget as of April 2008 cyclical closing.

SPECIAL RESERVE FUND

	2006-07 YEAR-END ACTUAL	2007-08 CURRENT BUDGET*	2008-09 TENTATIVE BUDGET
Federal	1,031,958	864,208	800,000
State	10,323,197	99,285,284	67,023,656
Other - Local	3,477,434	1,567,316	0
Net Income	14,832,589	101,716,808	67,823,656
Plus: Incoming Transfers	10,515,656	7,081,815	5,751,511
Total Income	25,348,245	108,798,623	73,575,167
Beginning Balance	61,510,379	72,322,240	76,511,560
Adjustment to Beg. Balance	670,056	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	72,322,240	49,331,102	60,852,247
AMOUNT AVAILABLE	15,206,440	131,789,761	89,234,480

*2007-08 Current Budget is as of April 2008 closing.

Comments:

Projected income for fiscal year 2008-09 includes \$800,000 from Federal funds and \$67,023,656 from State funds. Other-Local Income includes interest income restricted for Capital Outlay Programs. Beginning Balances include projected funds carried forward for various on-going projects continuing from previous fiscal years. The Incoming transfers include General Fund support for operating costs, new planning, system modernization and matching fund requirements for capital outlay construction projects.

SPECIAL RESERVE

DESCRIPTION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
120000 Non-Teaching, Regular	68,673	0.45	0	0.00	0	0.00
140000 Non-Teaching, Hourly	0	0.00	0	0.00	0	0.00
190000 Misc Certificated Salaries	0	0.00	0	0.00	0	0.00
TOTAL CERTIFICATED SALARIES	68,673	0.45	0	0.00	0	0.00
200000 Non-Certificated Salaries	0	0.00	0	0.00	0	0.00
210000 Classified, Regular	2,401,005	15.79	2,800,531	2.12	3,403,422	3.81
230000 Sub/Relief, Unclassified	241,128	1.59	242,474	0.18	139,663	0.16
240000 Instructional Aides, Non-Perm	0	0.00	0	0.00	0	0.00
290000 Misc. Non-Certificated Salaries	0	0.00	0	0.00	0	0.00
TOTAL NON-CERTIFICATED SALARIES	2,642,132	17.38	3,043,005	2.31	3,543,085	3.97
390000 Misc Employee Benefits	715,035	4.70	1	0.00	1	0.00
TOTAL EMPLOYEE BENEFITS	715,035	4.70	1	0.00	1	0
440000 Instructional Media Materials	0	0.00	0	0.00	0	0.00
450000 Supplies	20,473	0.13	31,179	0.02	32,000	0.04
TOTAL BOOKS & SUPPLIES	20,473	0.13	31,179	0.02	32,000	0.04
550000 Utilities & Housekeeping Expense	2,829	0.02	10,001	0.01	10,100	0.01
560000 Contracts & Rentals	3,125,310	20.55	2,579,050	1.96	945,850	1.06
570000 Legal, Election, Audit	0	0.00	0	0.00	0	0.00
580000 Other Expense	82,997	0.55	242,187	0.18	160,722	0.18
590000 Misc Other Expense	2,302,752	15.14	8,575,511	6.51	0	0.00
TOTAL OPERATING EXPENSES	5,513,887	36.26	11,406,749	8.66	1,116,672	1.25
610000 Sites	0	0.00	1,056,183	0.80	1,056,183	1.18
620000 Buildings	6,018,756	39.58	109,571,996	83.14	76,284,786	85.49
640000 Equipment	78,209	0.51	6,307,183	4.79	6,289,000	7.05
650000 Other Capital Outlay	58,364	0.38	132,000	0.10	500,000	0.56
690000 Misc. Capital Outlay	0	0.00	0	0.00	0	0.00
TOTAL CAPITAL OUTLAY	6,155,329	40.48	117,067,362	88.83	84,129,969	94.28
710000 Debt Service	0	0.00	0	0.00	0	0.00
730000 Interfund Transfer	90,910	0.60	241,465	0.18	0	0.00
740000 Reallocation/Adjustments	0	0.00	0	0.00	0	0.00
790000 Contingencies/Unallocated	0	0.00	0	0.00	412,753	0.46
TOTAL OTHER	90,910	0.60	241,465	0.18	412,753	0.46
TOTAL SPECIAL RESERVE	15,206,440	100.00	131,789,761	100.00	89,234,480	100.00

* Current Budget as of April 2008 cyclical closing.

STUDENT FINANCIAL AID FUND

	2006-07 YEAR-END ACTUAL	2007-08 CURRENT BUDGET*	2008-09 TENTATIVE BUDGET
Federal	67,250,263	96,146,136	83,009,976
State	13,662,010	16,610,714	14,420,166
Other - Local	312,068	0	
Net Income	81,224,341	112,756,850	97,430,142
Plus: Incoming Transfers	0	0	0
Total Income	81,224,341	112,756,850	97,430,142
Beginning Balance	4,475,116	4,657,149	4,606,474
Adjustment to Beg. Balance	(387,902)		0
Reserve/Open Orders	356,323	27,604	0
Less: Year-End Open Orders	27,604	0	0
Less: Ending Balance	4,657,149	4,606,474	4,606,474
AMOUNT AVAILABLE	80,983,126	112,835,129	97,430,142

*2007-08 Current Budget is as of April 2008 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

DESCRIPTION	2006-07		2007-08		2008-09	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
450000 Supplies	0	0.00	4,168	0.00	0	0.00
TOTAL BOOKS & SUPPLIES	0	0.00	4,168	0.00	0	0.00
560000 Contracts & Rentals	0	0.00	0	0.00	0	0.00
580000 Other Expense	0	0.00	0	0.00	0	0.00
TOTAL OPERATING EXPENSES	0	0.00	0	0.00	0	0.00
740000 Reallocation/Adjustments	0	0.00	0	0.00	0	0.00
750000 Loans/Grants	80,983,126	100.00	112,830,961	100.00	97,430,142	100.00
790000 Contingencies/Unallocated	0	0.00	0	0.00	0	0.00
TOTAL OTHER	80,983,126	100.00	112,830,961	100.00	97,430,142	100.00
TOTAL STUDENT FINANCIAL AID	80,983,126	100.00	112,835,129	100.00	97,430,142	100.00

* Current Budget as of April 2008 cyclical closing.

APPENDICES

APPENDIX A

DEFINITIONS AND 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) consists of Community Services (fund 10010), Student Health Services (fund 10135), Parking (fund 10145), Block Grants (Instructional Equipment) (funds 10116, 10125-10128, 10131-10133, 10141-10143, 10146-10150), Disabled Student Programs and Services (fund 10420), Matriculation (funds 10426-10428, 10430-10432), Staff Development (fund 10435), Staff Diversity (fund 10436), Management Information Systems (fund 10437), Equal Opportunity Programs and Services (funds 10486-10490, 10867-10869), Vocation Education Act (fund 10500-10599), and Other Specially Funded Programs.

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 2008-2009 income and appropriations in Restricted programs, based on 2007-2008 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

LOCATION CODES

C000	-	Los Angeles City College
D000	-	District Office/Districtwide
E000	-	East Los Angeles College
H000	-	Los Angeles Harbor College
I000	-	Instructional Television (ITV)
M000	-	Los Angeles Mission College
P000	-	Pierce College
S000	-	Los Angeles Southwest College
T000	-	Los Angeles Trade-Technical College
V000	-	Los Angeles Valley College
W000	-	West Los Angeles College

APPENDIX C
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2008-2009
TENTATIVE BUDGET
SB 361 ALLOCATION MECHANISM

PARAMETERS USED TO DETERMINE COLLEGE REVENUE

1. Base Revenue

- a. Base revenue shall be calculated using the SB 361 marginal funding rates. For fiscal year 2008-09, each college shall receive an annual basic allocation based on the following basic allocation base rate:

- FTES \geq 20,000 \$4,428,727 large college
- 10,000 \leq FTES < 20,000 \$3,875,136 medium college
- FTES < 10,000 \$3,321,545 small college
- In addition, to provide minimum funding for administration and maintenance and operation costs for colleges, the district shall set aside funds from Contingency Reserve to supplement each small college's basic allocation by \$553,591 to increase its basic allocation to \$3,875,136. The supplemental funding for basic allocation shall be reviewed after three years. If the Contingency Reserve is below 3.5 percent, additional assessments to colleges will be required to replenish the reserve.

- b. Credit Base Revenue shall be equal to the funded base credit FTES multiplied by the base rate of \$4,564.83 in the 2008-09 fiscal year; in subsequent years the base rate shall be the prior year rate plus inflation.
- c. Non-credit Base Revenue shall be equal to the funded base non-credit FTES multiplied by the base rate of \$2,744.96 in the 2008-09 fiscal year; in subsequent years the base rate shall be the prior year rate plus inflation.
- d. The career development and college preparation (CDCP) non-credit base revenue shall be equal to the funded base CDCP non-credit FTES multiplied by the base rate of \$3,232.07 in the 2008-09 fiscal year; in subsequent years the base rate shall be the prior year rate plus inflation.
- e. The base revenues for each college shall be the sum of the annual basic allocation, credit base revenue, non-credit base revenue, and CDCP non-credit base revenue.

2. COLA (cost of living adjustment) shall be distributed to colleges as specified in the State Apportionment notice.

3. Funded Growth Revenue for each college shall be calculated using the following method:

- a. Determine the funded growth rate for each of the workload measures (Credit FTES, Non-credit FTES, and Career Development and College Preparation Noncredit FTES);
- b. Identify and fund the lowest percentage growth equally among the colleges not to exceed a college's actual growth percentage;
- c. Identify and fund the next lowest percentage growth equally among the colleges not to exceed a college's actual growth percentage;
- d. Repeat step c until the total funded growth revenue is distributed.

4. Colleges experiencing an enrollment/FTES decline (to be determined when the First Principal Apportionment Recalculation becomes available) shall receive stability funding in the initial year of decrease in FTES in an amount equal to the revenue loss associated with the FTES reduction in that year. A college shall be entitled to a proportional restoration of any reduction in state base general revenue during the three years following the initial year of decline if there is a subsequent increase in FTES.

5. Non-Resident Tuition

Revenue shall be distributed to colleges based on projected tuition earnings and adjusted for actual.

6. 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.

7. 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.

8. Interest and Other Federal, State, and Local Income Not Directly Generated By 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.

PARAMETERS FOR ALLOCATIONS

1. A college total budget shall be the sum of the adjusted base revenues; net of assessments for district-wide services, District Office function, and Contingency Reserve; plus other revenue; minus budget for Sheriff's contract; minus college deficit payments; and plus balances.
2. The District shall maintain a district Contingency Reserve of 5% of total unrestricted general fund revenue at the districtwide level, and 1% of college revenue base allocation at the college level. Such a reserve 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, and so that the District shall not be placed on the State "watch lists." Use of the reserve must be approved by the Board prior to any expenditure. Any Contingency Reserve balance will remain in reserve until a total reserve of 5% of unrestricted general fund revenue is attained.
3. Each college shall be assessed for district-wide centralized services and District Office functions costs based on the differentiated credit, noncredit, and enhanced non-credit (College Development and College Preparation) rates per FTES (including resident and nonresident FTES).
4. 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.
5. 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.
6. If a college experiences enrollment decline below its funded base FTES, its budget shall be reduced by its amount of advanced growth funds. In addition, its state general revenue base will be adjusted according to the state allocation model as indicated in Revenue Parameter #5.
7. Each college and the District Office shall retain its prior year ending balances including open orders. Open orders for ITV, District Office and district-wide shall be funded up to the available balances from these locations. Any uncommitted balances in ITV and district-wide accounts shall be redistributed to colleges.
8. 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.
9. College deficits are cumulative loans to be paid back. The accumulated loans will be on a three-year payback schedule beginning one year after incurring the deficit. Although colleges may request a review by the Allocation Grant Task Force at any time, colleges with

deficits are mandated to have a program and budget review by the Allocation Grant Task Force.

10. Prior to Budget Preparation, the Presidents will make a recommendation on Districtwide and District Office allocations to the District Budget Committee.
11. Prior to Budget Preparation, the Presidents will meet to forecast FTES and set goals to maximize revenues to be generated by the colleges.
12. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
13. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February), and at year-end.

2008-09 TENTATIVE BUDGET
Funds Available for 2008-2009
Unrestricted General Fund

	2007-2008 FINAL BUDGET (w/ Undistrib Balances) COLA@4.53%, Gr@0.00%	2008-2009 PRELIMINARY BUDGET COLA@0.00%, Gr@0.00%	2008-2009 TENTATIVE BUDGET COLA@0.00%, Gr@0.00%
Base	465,631,615	491,402,717	491,402,717
Base Restoration	0	0	0
COLA	21,093,112	0	0
Growth	0	0	0
Lottery	15,144,066	13,500,000	13,500,000
Non-Resident	8,700,000	8,700,000	8,700,000
Apprenticeship	167,670	167,670	167,670
Equalization	0	0	0
Part-time Faculty Compensation	4,427,138	4,427,138	4,427,138
One-Time General Purpose Block Grant	0	0	0
One-Time Gen Purpose (Trlr Bill/Restric)	0	0	0
Other State	2,960,564	2,960,564	2,960,564
Local			
Interest	1,600,000	1,600,000	2,500,000
Dedicated Revenue	4,018,703	3,707,822	3,707,822
TOTAL INCOME	523,742,868	526,465,911	527,365,911
Basic Skills	0	0	0
Fund Balances			
Open Orders	8,478,618	0	0
Balance	44,962,254	39,449,335	41,191,903
Total Fund Balance	53,440,872	39,449,335	41,191,903
TOTAL PROJ FUNDS AVAILABLE	577,183,740	565,915,246	568,557,814

**2008-09 TENTATIVE BUDGET
 UNRESTRICTED GENERAL FUND**

	2007-2008	2008-2009	2008-2009
	FINAL BUDGET (w/ Undistrib Balances) COLA@4.53%, Gr@0.00%	PRELIMINARY BUDGET (COLA@0.00%, Gr@0.00%)	TENTATIVE BUDGET (COLA@0.00%, Gr@0.00%)
City	59,253,056	59,167,766	59,167,766
East	82,875,784	87,652,365	87,652,365
Harbor	28,951,839	28,328,565	28,328,565
Mission	23,259,479	22,819,262	22,819,262
Pierce	57,716,705	58,213,759	58,213,759
Southwest	22,325,937	21,694,965	21,694,965
Trade-Tech	48,084,913	48,337,517	48,337,517
Valley	51,418,224	51,547,400	51,547,400
West	29,081,462	28,234,804	28,234,804
ITV	1,395,431	1,395,431	1,395,431
College Total	404,362,830	407,391,834	407,391,834
District Office	25,706,158	25,714,289	25,714,289
DW Centralized & Other	58,389,012	61,828,481	62,933,588
Contingency Reserve	18,885,342	18,426,307	26,368,296
LA Cnty Sheriff's Contr	13,522,298	13,000,000	13,000,000
East & Pierce Rev Adj	2,772,228	0	0
Restricted Program Def	0	0	0
DW ACE Program	105,000	105,000	105,000
College Reserve	11,004,548	11,004,548	11,004,548
Undistributed Balance	42,436,324	28,444,787	22,040,259
TOTAL	577,183,740	565,915,246	568,557,814

2008-09 TENTATIVE BUDGET

	Net Base Revenue	COLA 0.00%	Growth 0.00%	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/Other/State (1)	TOTAL REVENUES	Assessment Based on \$/FTEs	ADJUSTED REVENUES	Adj For Basic Alloc	One-Time GP Blk Gmt	Restricted BasicSkills	Budget For Sheriff'sCont	DW at Colleges	1/3 Deficit Payback (2)	ITV Redistrib.	BUD ALLOC w/o BAL	Balances	Redistrib Bal ITV,DO,DW	Budget For Open Orders	BUDGET ALLOCATION
City	70,375,554	0	0	0	2,595,341	450,393	2,001,166	918,895	76,341,149	(15,447,821)	60,893,328		0	0	(1,512,815)	0	(301,255)	88,508	59,187,766	0	0	0	59,187,766
East	105,465,353	0	0	0	1,851,392	300,493	2,990,185	1,605,935	112,013,338	(22,632,094)	89,381,244		0	0	(1,894,493)	35,750	0	129,864	87,852,365	0	0	0	87,852,365
Harbor	35,332,582	0	0	0	435,913	531,806	917,172	512,266	37,729,839	(7,056,987)	30,672,852		0	0	(1,237,283)	0	(1,150,747)	43,743	26,328,585	0	0	0	26,328,585
Mission	28,378,748	0	0	0	271,220	255,925	711,411	446,219	30,061,523	(5,499,721)	24,561,802		0	0	(1,172,913)	73,852	(678,131)	34,852	22,819,282	0	0	0	22,819,282
Pierce	69,384,111	0	0	0	1,698,992	736,997	1,806,766	803,971	74,530,837	(14,908,724)	59,622,113		0	0	(1,494,762)	0	0	88,408	58,213,759	0	0	0	58,213,759
Southwest	27,576,340	0	0	0	108,793	280,599	713,256	403,721	29,062,709	(5,247,720)	23,814,989		0	0	(1,448,447)	0	(705,271)	33,594	21,694,965	0	0	0	21,694,965
Trade-Tech	57,567,765	0	0	167,670	572,115	280,232	1,581,310	764,367	80,933,479	(12,042,291)	48,891,188		0	0	(1,386,023)	741,708	0	70,644	48,337,517	0	0	0	48,337,517
Valley	63,220,031	0	0	0	623,002	286,056	1,732,303	838,636	68,700,030	(13,280,620)	53,419,410		0	0	(1,430,392)	143,022	(661,970)	77,330	51,547,400	0	0	0	51,547,400
West	33,869,555	0	0	0	738,187	586,257	875,687	643,880	36,713,568	(6,812,778)	29,900,790		0	0	(1,384,076)	16,500	(340,972)	42,564	28,234,804	0	0	0	28,234,804
ITV	2,449,022	0	0	0	5,045	18,962	70,764	12	2,543,805	(540,767)	2,003,038		0	0	0	0	0	(607,607)	1,395,431	0	0	0	1,395,431
COLLEGE TOTAL	493,617,081	0	0	167,670	6,700,000	3,707,822	13,500,000	6,937,702	526,630,275	(103,469,523)	423,160,752	0	0	0	(12,941,204)	1,010,832	(3,838,346)	0	407,391,834	0	0	0	407,391,834
District Office									0	25,773,085	25,773,085				(58,796)			0	25,714,289	0	0	0	25,714,289
DW Centralized Svcs									0	63,944,220	63,944,220					(1,010,632)		0	62,933,588			0	62,933,588
Contingency Reserve	0							2,950,000	2,950,000	13,647,216	16,597,216	(2,214,364)					3,838,346		18,221,200	8,147,096		0	26,368,296
LA Cnty Sheriff's Contr									0		0				13,000,000			0	13,000,000			0	13,000,000
East & Pierce Rev Adj	0	0	0						0		0							0	0			0	0
Restricted Prog Deficit				0					0	0	0							0	0	0		0	0
DW ACE Program									0	105,000	105,000							0	105,000			0	105,000
College Reserve									0		0							0	0	11,004,548		0	11,004,548
Undistrib (Projtd Bal)	(2,214,364)	0							(2,214,364)		(2,214,364)	2,214,364						0	22,040,259			0	22,040,259
TOTAL	491,402,717	0	0	167,870	8,700,000	3,707,822	13,500,000	9,887,702	527,365,911	0	527,365,911	0	0	0	0	0	0	0	527,365,911	41,191,903	0	0	568,557,814

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5/19/2008

(1) Includes distribution for Part-Time Office Hours Reimbursement
(2) Deficit Payback breakdown is shown on the Schedule of College Deficit Repayments worksheet, attached.

**ASSESSMENT CALCULATION
 FOR DISTRICTWIDE, DISTRICT OFFICE, AND CONTINGENCY RESERVE
 RATE BASED ON RESIDENT + NONRESIDENT
 CREDIT/NON-CREDIT/ENHANCED NON-CREDIT BREAKDOWN**

College	Credit Funded Base FTES (Res+NonRes)	NonCredit Funded Base FTES (Res+NonRes)	Enhanced NonCredit Funded Base FTES (Res+NonRes)	Dollars Per Credit/NonCredit/Enhanced NonCredit FTES Calculation			Total Assessment By Location 103,469,523
				Assessment Based on Dollars Per Credit FTES \$1,000.63	Assessment Based on Dollars Per NonCredit FTES \$589.59	Assessment Based on Dollars Per Enhc'd NCr FTES \$694.00	
City	14,347	1,098	641	\$14,355,632	\$647,259	\$444,930	\$15,447,821
East	21,737	1,250	208	\$21,750,884	\$736,788	\$144,422	\$22,632,094
Harbor	6,945	183	0	\$6,949,222	\$107,765	\$0	\$7,056,987
Mission	5,298	200	116	\$5,301,141	\$118,120	\$80,460	\$5,499,721
Pierce	14,739	273	0	\$14,747,908	\$160,816	\$0	\$14,908,724
Southwest	4,873	393	201	\$4,876,361	\$231,757	\$139,602	\$5,247,720
Trade-Tech	11,627	449	207	\$11,634,293	\$264,584	\$143,414	\$12,042,291
Valley	13,007	152	253	\$13,015,460	\$89,839	\$175,321	\$13,280,620
West	6,658	255	0	\$6,662,392	\$150,386	\$0	\$6,812,778
ITV	540	0	0	\$540,767	\$0	\$0	\$540,767
TOTAL	99,771	4,253	1,626	\$99,834,060	\$2,507,314	\$1,128,149	\$103,469,523

Percent of Total Credit/NonCredit FTES =	94.44%	4.03%	1.54%	BLENDING RATE FOR NONCREDIT 2.423239%
State Rate Per FTES =	\$4,564.83	\$2,744.96	\$3,232.07	
Ratio of State Rate NonCredit to Credit =		0.6013	0.7080	
Assessment Breakdown =	\$99,834,060.00	\$2,507,314.00	\$1,128,149.00	
Prorated Rate Per FTES =	\$1,000.63	\$589.59	\$694.00	

**2008-2009 FUNDED BASE CALCULATION
 INCLUDING RESIDENT AND NONRESIDENT CREDIT AND NONCREDIT FTES**

College	CREDIT FTES			NONCREDIT FTES			ENHANCED NONCREDIT FTES			TOTAL
	Resident Credit Funded Base FTES	NonResident Credit FTES 0607 RECALC	Total Res+NonRes Credit FTES	Resident NonCredit Funded Base FTES	NonResident NonCredit FTES 0607 RECALC	Total Res+NonRes NonCredit FTES	Resident Enhanced NonCr Funded Base FTES	NonResident Enhanced NonCr FTES	Total Res+NonRes Enhanced NonCredit FTES	TOTAL FTES RES+NONRES
City	13,454	893	14,347	1,098	0	1,098	641	0	641	16,086
East	21,235	502	21,737	1,250	0	1,250	208	0	208	23,195
Harbor	6,781	164	6,945	183	0	183	0	0	0	7,128
Mission	5,165	133	5,298	200	0	200	116	0	116	5,614
Pierce	14,187	552	14,739	273	0	273	0	0	0	15,011
Southwest	4,813	60	4,873	393	0	393	201	0	201	5,468
Trade-Tech	11,346	281	11,627	449	0	449	207	0	207	12,282
Valley	12,730	277	13,007	152	0	152	253	0	253	13,412
West	6,417	241	6,658	255	0	255	0	0	0	6,913
ITV	536	4	540	0	0	0	0	0	0	540
TOTAL	96,665	3,106	99,771	4,253	0	4,253	1,626	0	1,626	105,650

Dedicated Revenue Projections/Distribution

	City \$	East \$	Harbor \$	Mission \$	Pierce \$	Sowest \$	Trade \$	Valley \$	West \$	ITV \$	Total \$
Veterans Rptg Fee	200	1,500	500	800	0	0	500	0	500	0	4,000
Admin Allowance	44,793	61,493	36,406	25,075	90,345	9,349	27,912	60,308	31,107	1,212	388,000
SEVIS Fees	11,000	0	1,800	2,550	10,680	0	3,000	500	2,500	0	32,030
Library Fines	5,000	3,500	1,000	5,000	3,500	500	20	3,000	50	0	21,570
Drop Fees	0	0	0	0	0	0	0	0	0	0	0
Forgn St Appl Fee	5,000	8,000	1,500	1,000	6,552	500	3,000	1,500	0	0	27,052
Transcripts	80,000	100,000	40,000	40,000	153,120	25,000	20,000	70,000	55,000	7,730	590,850
Facility Rental	50,000	50,000	70,000	100,000	230,000	200,000	120,000	70,000	450,000	0	1,340,000
Traffic Citations	30,000	25,000	0	30,000	12,000	25,000	25,000	30,000	40,000	0	217,000
Donations	0	0	0	10,000	40,000	0	0	0	0	0	50,000
Copy Machine	0	0	0	15,000	0	0	0	0	0	0	15,000
Returned Checks	400	1,000	200	500	800	250	800	750	600	20	5,320
Other: Rental	0	0	0	0	0	0	45,000	0	0	0	45,000
Other: Waste Mgmt	4,000	0	0	1,000	0	0	5,000	0	6,500	10,000	26,500
Other: Wsh Irving MS	0	0	0	0	0	0	0	0	0	0	0
Subtot Non-Specfc	230,393	250,493	151,406	230,925	546,997	260,599	250,232	236,058	586,257	18,962	2,762,322
Farm Sales	0	0	0	0	20,000	0	0	0	0	0	20,000
Golf Driving Range	120,000	0	150,000	0	0	0	0	0	0	0	270,000
Contract Educ	0	0	212,500	10,000	130,000	0	0	35,000	0	0	387,500
Forgn St Cap Otly	100,000	50,000	18,000	15,000	40,000	0	30,000	15,000	0	0	268,000
Subtot Specific	220,000	50,000	380,500	25,000	190,000	0	30,000	50,000	0	0	945,500
Location Total	450,393	300,493	531,906	255,925	736,997	260,599	280,232	286,058	586,257	18,962	3,707,822

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 Appropriations

Item	LACC \$	ELAC \$	LAHC \$	LAMC \$	LAPC \$	LASC \$	LATC \$	LAVC \$	WLAC \$	ITV \$	DistOfc \$	Dwide \$	Total \$
ACADEMIC SENATE	0	0	0	0	0	0	0	0	0	0	0	362,024	362,024
ADMIN LEADERSHIP INSTIT	0	0	0	0	0	0	0	0	0	0	0	35,000	35,000
AUDIT EXPENSE	0	0	0	0	0	0	0	0	0	0	0	829,000	829,000
BENEFITS (RETIREE)	0	0	0	0	0	0	0	0	0	0	0	28,643,785	28,643,785
BOARD ELECTION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	1,500,000	1,500,000
COLLECTIVE BARGAINING	0	0	0	0	0	0	0	0	0	0	0	975,361	975,361
COLLEGE ADV (RES DEV)	0	0	0	0	0	0	0	0	0	0	0	282,226	282,226
STUDENT-RIGHT-TO-KNOW	0	0	0	0	0	0	0	0	0	0	0	33,300	33,300
EMPLOYEE ASSISTANCE PR	0	0	0	0	0	0	0	0	0	0	0	205,860	205,860
DISTRICT HEALTH AND SAFE	0	0	0	0	0	0	0	0	0	0	0	353,300	353,300
HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0	0	385,806	385,806
INFORMATION TECHNOLOGY	0	0	0	0	0	0	0	0	0	0	0	2,157,277	2,157,277
INSURANCE CLAIMS	0	0	0	0	0	0	0	0	0	0	0	2,422,485	2,422,485
INSURANCE LIABILITY	0	0	0	0	0	0	0	0	0	0	0	1,700,295	1,700,295
LEGAL EXPENSE	0	0	0	0	0	0	0	0	0	0	0	2,548,000	2,548,000
PROJECT MATCH	0	0	0	0	0	0	0	0	0	0	0	108,000	108,000
FACILITIES PLANNING	0	0	0	0	0	0	0	0	0	0	0	1,838,758	1,838,758
TAX REVENUE ANTICIPATION	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000
NETWORK COMMUNICATION	0	0	0	0	0	0	0	0	0	0	0	439,249	439,249
TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	252,500	252,500
VACATION BALANCE	0	0	0	0	0	0	0	0	0	0	0	700,000	700,000
WORKER'S COMPENSATION	0	0	0	0	0	0	0	0	0	0	0	8,860,237	8,860,237
CENTRAL FINANCIAL AID UN	0	0	0	0	0	0	0	0	0	0	0	1,089,651	1,089,651
FACULTY OVERBASE*	0	35,750	0	0	0	0	741,708	0	16,500	0	0	0	793,958
GOLD CREEK*	0	0	0	0	0	0	0	143,022	0	0	0	0	143,022
METRO RECORDS*	0	0	0	73,652	0	0	0	0	0	0	0	0	73,652
DISTRICTWIDE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	150,000	150,000
FUNDING FOR SAP PROJECT	0	0	0	0	0	0	0	0	0	0	0	3,912,753	3,912,753
HEALTH BEN FOR PT FACUL	0	0	0	0	0	0	0	0	0	0	0	0	0
PERSONNEL COMMISSION	0	0	0	0	0	0	0	0	0	0	0	149,385	149,385
STAFF DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000
D'WIDE PUBLIC RELATIONS	0	0	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
SOUTHWEST BASEBALL FIEL	0	0	0	0	0	0	0	0	0	0	0	60,000	60,000
GASB	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000
OTHER SPECIAL PROJECTS	0	0	0	0	0	0	0	0	0	0	0	267,336	267,336
DISTRICT & COLL FOUNDTN	0	0	0	0	0	0	0	0	0	0	0	200,000	200,000
WFORCE DEV ACHIEVEMEN	0	0	0	0	0	0	0	0	0	0	0	35,000	35,000
PAYROLL IMPROVE SYSTEM	0	0	0	0	0	0	0	0	0	0	0	0	0
DBC-INIT FAC/STAFF TRANS	0	0	0	0	0	0	0	0	0	0	0	137,000	137,000
DOLORES HUERTA CENTER	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000
Total Districtwide	0	35,750	0	73,652	0	0	741,708	143,022	16,500	0	0	82,933,586	83,944,220

* Indicates items funded separately from college/office allocations but not budgeted in Districtwide location 59.

FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- Credit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 0.00%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%	
City	0.00%										
East	0.00%										
Harbor	0.00%										
Mission	0.00%										
Pierce	0.00%										
Southwest	0.00%										
Trade-Tech	0.00%										
Valley	0.00%										
West	0.00%										
ITV	0.00%										
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
East	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Harbor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pierce	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade-Tech	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
West	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ITV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	0	0	0	0	0	0	0	0	0	0	0
East	0	0	0	0	0	0	0	0	0	0	0
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	0	0	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	0	0	0	0	0	0	0	0	0	0	0
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- NonCredit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 0.00%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%
City	0.00%									
East	0.00%									
Harbor	0.00%									
Mission	0.00%									
Pierce	0.00%									
Southwest	0.00%									
Trade-Tech	0.00%									
Valley	0.00%									
West	0.00%									
ITV	0.00%									
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
East	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Harbor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pierce	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade-Tech	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
West	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ITV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	0	0	0	0	0	0	0	0	0	0	0
East	0	0	0	0	0	0	0	0	0	0	0
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	0	0	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	0	0	0	0	0	0	0	0	0	0	0
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- Enhanced NonCredit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 0.00%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%	
City	0.00%										
East	0.00%										
Harbor	0.00%										
Mission	0.00%										
Pierce	0.00%										
Southwest	0.00%										
Trade-Tech	0.00%										
Valley	0.00%										
West	0.00%										
ITV	0.00%										
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
East	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Harbor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pierce	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade-Tech	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
West	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ITV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	0	0	0	0	0	0	0	0	0	0	0
East	0	0	0	0	0	0	0	0	0	0	0
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	0	0	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	0	0	0	0	0	0	0	0	0	0	0
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF COLLEGE DEFICIT REPAYMENTS

	2004-2005				2005-06					2006-07			
	Total Deficit	1st Yr Reductn (in 0607)	2nd Yr Reductn (in 0708)	3rd Yr Reductn (in 0809)	Total Deficit	1st Yr Reductn (in 0708)	2nd Yr Reductn (in 0809)	3rd Yr Reductn (in 0910)	AGTF Recomm. (1011)**	Total Deficit	1st Yr Reductn (in 0809)	2nd Yr Reductn (in 0910)	3rd Yr Reductn (in 1011)
City					(903,764)	(301,255)	(301,255)	(301,255)			0	0	0
East						0	0	0			0	0	0
Harbor	(542,853)	(180,951)	(180,951)	(180,951)	(2,035,979)	(678,660)	(678,660)	(678,660)		(873,408)	(291,136)	(291,136)	(291,136)
Mission		0	0	0	(1,511,720)	Forgiven	(503,907)	(503,907)		(522,672)	(174,224)	(174,224)	(174,224)
Pierce		0	0	0		0	0	0			0	0	0
Southwest		0	0	0		0	0	0		(838,218)	(279,406)	(279,406)	(279,406)
Trade-Tech		0	0	0		0	0	0			0	0	0
Valley		0	0	0	(1,904,325)	deferred**	(634,775)	(634,775)	(634,775)	(81,585)	(27,195)	(27,195)	(27,195)
West	(570,479)	(190,160)	(190,160)	(190,160)	(452,436)	(150,812)	(150,812)	(150,812)			0	0	0
ITV		0	0	0		0	0	0			0	0	0
Total	(1,113,332)	(371,111)	(371,111)	(371,111)	(6,808,224)	(1,130,727)	(2,269,409)	(2,269,409)	(634,775)	(2,315,883)	(771,961)	(771,961)	(771,961)

	2007-08				2008-09				DEFICITS TO BE PAID BACK IN 0809				
	Total Deficit	1st Yr Reductn (in 0910)	2nd Yr Reductn (in 1011)	3rd Yr Reductn (in 1112)	Total Deficit	1st Yr Reductn (in 0809)	2nd Yr Reductn (in 0910)	3rd Yr Reductn (in 1011)	Total Reduction	From 0405 Deficit	From 0506 Deficit	From 0607 Deficit	AGTF Recomm.
City		0	0	0		0	0	0	(301,255)	0	(301,255)	0	
East		0	0	0		0	0	0	0	0	0	0	
Harbor		0	0	0		0	0	0	(1,150,747)	(180,951)	(678,660)	(291,136)	
Mission		0	0	0		0	0	0	(678,131)	0	(503,907)	(174,224)	
Pierce		0	0	0		0	0	0	0	0	0	0	
Southwest		0	0	0		0	0	0	(705,271)	0	0	(279,406)	(425,865)*
Trade-Tech		0	0	0		0	0	0	0	0	0	0	
Valley		0	0	0		0	0	0	(661,970)	0	(634,775)	(27,195)	
West		0	0	0		0	0	0	(340,972)	(190,160)	(150,812)	0	
ITV		0	0	0		0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	0	(3,838,346)	(371,111)	(2,269,409)	(771,961)	(425,865)

C:\My Documents\MS Excel\2008-09\2008-09ALLOCMODEL-SB361-TB.xls\Deficits

*AGTF Recommendation is from 2001-02 and 2002-03 deferred deficit payments.

**AGTF Recommendation is to defer payback for the 2005-06 deficit by one year.

APPENDIX D

2008 - 2009 BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY
SEPTEMBER, 2007	INITIATE 2008-09 BUDGET PREPARATION
September 12	District Budget Committee reviews proposed Budget Development Calendar.
OCTOBER, 2007	DEVELOPMENT OF BUDGET PREPARATION ACTIVITIES
October 3	Notice of Budget Development Calendar presented to Board of Trustees.
October 10	District Budget Committee reviews College Financial Plans.
October 17	Adoption of Budget Development Calendar.
October 26	1st Quarter Reports due from colleges.
NOVEMBER, 2007	DEVELOPMENT OF BUDGET OPERATION PLAN
November 7	A) Board Budget Committee receives briefing on 1st Quarter Rep.; B) 1st Quarter Report submitted to Board of Trustees for approval.
November 9	Initial assessment projections of Districtwide accounts.
November 14	District Budget Committee reviews Districtwide assessment projections.
November 15	1st Quarter Report due to State.
DECEMBER, 2007	BUDGET PREP WORKSHOP
December 11	A) Budget Prep file available; B) Budget Prep Workshop.
JANUARY, 2008	GOVERNOR'S PROPOSED STATE BUDGET AND PRELIMINARY ALLOCATIONS
January 4	A) Budget Office distributes Budget Operation Plan Instructions; B) Dedicated Revenue Projections due in the Budget Office; C) Cabinet reviews Proposed 2008-09 Preliminary Allocation.
January 7 - 11	Budget Office reviews college's 2008-09 dedicated revenue projections.
January 9	District Budget Comm. reviews Proposed 2008-09 Preliminary Allocation.
January 23	CFO and Accounting Office provide initial ending balance projections.
January 29	2nd Quarter Reports due from colleges.
FEBRUARY, 2008	CONSTITUENCIES REVIEW BUDGET STATUS
February 1	Cabinet reviews 2008-09 Budget update.
February 5	Budget Office distributes 2008-09 Preliminary Allocation
February 13	A) Board Budget Committee receives briefing on 2nd Quarter Rep.; B) 2nd Quarter Report submitted to Board of Trustees for approval.
February 15	2nd Quarter Report due to State.
February 20	District Budget Committee reviews 2nd Qtr Rep & College Financial Plans.
February 22	CFO and Accounting Office update ending balance projections.
MARCH, 2008	PREPARATION OF PRELIMINARY BUDGETS
March 5	Budget Prep files transmitted to Budget Office.
March 6 - 21	Technical review of Budget Prep data files and upload to SAP.
March 24	A) CFO and Accounting Office update ending balance projections; B) Preliminary Budget available on SAP system.
March 24 - May 16	Open period for Tentative Budget adjustments.
APRIL, 2008	REVIEW OF PRELIMINARY BUDGET DATA
April 4	CFO and Accounting Office distribute purchasing & year-end closing schedule.
April 23	CFO and Accounting Office update ending balance projections.
April 29	3rd Quarter Reports due from colleges.
April 30 - May 23	Budget hearings on preliminary budgets conducted w/coll. administrators.

APPENDIX D

2008 - 2009 BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY
MAY, 2008	
REVENUE PROJECTIONS UPDATED	
May 2	A) Constituencies review budget status; B) Cabinet receives briefing on Tentative Budget.
May 7	Board of Trustees authorize to encumber new year appropriations.
May 10	Revised revenue projections based on Governor's proposed State Budget.
May 14	A) District Budget Committee reviews May Revise update; B) District Budget Committee receives briefing on Tentative Budget;
May 15	3rd Quarter Report due to State.
May 21	A) Board Budget Committee receives briefing on 3rd Quarter Report; B) 3rd Quarter Report submitted to Board of Trustees for approval.
May 22	CFO and Accounting Office update ending balance projections.
May 23	Budget Operation Plans due in Budget Office.
May 30	Constituencies receive a briefing on Tentative Budget (Bd Mtg).
JUNE, 2008	
TENTATIVE BUDGET	
June 4	A) Board Budget Committee to review Proposed Tentative Budget; B) Notice of Tentative Budget to Board of Trustees.
June 18	Adoption of Tentative Budget.
June 22	CFO and Accounting Office update ending balance projections.
JULY, 2008	
REVISION TO REVENUE PROJECTIONS/ALLOCATIONS	
July 3	File Tentative Budget report with County and State Agencies.
July 6	Deadline for submission of revised Dedicated Revenue for Final Budget.
July 18	CFO and Accounting Office run 1st closing activities.
July 20	Constituencies review Budget status.
July 23	A) CFO and Accounting Office update ending balance projections; B) CFO and Accounting Office run 2nd closing activities.
AUGUST, 2008	
FINAL BUDGET	
August 3	Final year-end closing and establishment of actual ending balances.
August 6*	Notice/briefing of Final Budget to Board of Trustees.
August 11 - 15*	Publication budget available for public review.
August 20*	A) Board Budget Committee to review Proposed Final Budget; B) Public Hearing and adoption of Final Budget.
SEPTEMBER, 2008	
FINAL BUDGET/YEAR-END ANALYSIS	
September 15	File Final Budget report with County and State agencies.

Prepared 09/06/07

* Based on 2008/09 Board Meeting calendar (TBA).

APPENDIX E 2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Academic Senate Officer	A0756	1.80	1.75	1.20	1.40	0.40	0.80	0.40	1.60	1.00			10.35
Assistant General Counsel	A0362										1.00		1.00
Assoc Vice Chancellor, Emplr-Emple Rela	A0088										1.00		1.00
Associate Dean	A0650	3.00	5.50	2.00	1.00			4.00	4.00	3.00			22.50
Associate General Counsel	A0360										2.00		2.00
Athletic Director	A0750	0.60	1.00		1.00	1.00	0.60	0.80	1.00	1.00			7.00
Bargaining Unit Representative	A0755	1.40	0.20		0.80	1.20	0.70	0.50	0.80	0.40			6.00
Chancellor	A0023										1.00		1.00
Consulting Instruc (Learning Skills Ctr)	A0401				1.00	1.00			1.00				3.00
Consulting Instructor	A0403	1.00	3.50	3.00		3.00		0.50	1.00	0.60			12.60
Counselor	A0706	10.00	12.00	5.00	6.40	8.50	5.90	10.00	11.70	6.80	1.00		77.30
Dean	A0640	8.10	8.00	4.00	3.00	10.00	4.25	5.00	6.00	4.50	3.00		55.85
Department Chair	A0781					0.80			2.00				2.80
Department Chair - Varied Cap Utilizatio	A0790	1.00		1.80	3.40	2.50	0.90		1.80	1.00			12.40
Department Chair, 14 hr duty	A0783	6.00	6.00			8.00	2.00		4.00	1.00			27.00
Department Chair, 17.5 hr duty	A0784	5.00	2.00	1.00		5.00		1.00	7.00	1.00			22.00
Department Chair, 21 hr duty	A0785		2.00	1.00	3.00	1.00		1.60	1.00	3.00			12.60
Department Chair, 24.5 hr duty	A0786		1.00				2.00		1.00				4.00
Department Chair, 28 hr duty	A0787	3.00	5.00	3.00	1.00	1.60		5.00	1.00	2.00			21.60
Department Chair, 35 hr duty	A0788	1.00	1.00	1.00		1.00	2.00	3.00	1.00				10.00
Department Chair, 7 hr duty	A0782	7.00	2.00		1.00	1.00	1.10	2.00	3.00	2.00			19.10
Department Chair, Counseling	A0712	1.00	1.00	1.00	1.00	1.00	0.40	1.00	0.60	0.60			7.60
Department Chair, Library	A0713	0.40	0.40	0.20	0.20	0.40	0.40	0.20	0.60	0.50			3.30
Department Chair, Library	A0795	0.60	0.60	0.80	0.80	0.60	0.60	0.80		0.50			5.30
Deputy Chancellor	A0025										1.00		1.00
Director Of Affirmative Action Programs	A0136										1.00		1.00
Director of Instructional Programs	A0148											1.00	1.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
General Counsel	A0082										1.00		1.00
Handicap Specialist	A0734					1.00							1.00
Instr (Special Assignment)	A0753	6.00	2.20	1.70	1.00	6.00		3.00	4.10	3.30			27.30
Instr (Special Assignment) (SFP)	A0759					1.40		1.00					2.40
Instructor	A0741	164.30	188.95	68.20	52.60	123.20	46.50	150.60	129.50	63.70		7.20	994.75
Instructor, Coach	A0743						0.20						0.20
Librarian	A0730	4.00	5.00	2.00	3.00	4.00	2.00	2.00	4.00	3.60			29.60
PACE Instructor	A0748		4.00	3.34		6.00							13.34
President	A0602	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
Senior Associate Vice Chancellor	A0044										1.00		1.00
Vice Chancellor	A0038										3.00		3.00
Vice Department Chair	A0721	1.60								0.40			2.00
Vice President Of Academic Affairs	A0630	1.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00			11.00
Vice President Of Administration	A0634		1.00										1.00
Vice President Of Student Services	A0632	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
TOTAL CERTIFICATED ASSIGNMENTS		229.80	258.10	104.24	84.60	192.60	73.35	195.40	190.70	102.90	16.00	8.20	1,455.89

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
NON-CERTIFICATED ASSIGNMENTS													
Academic Personnel Specialist	C5009										1.00		1.00
Accountant	C1163	1.00	1.00	0.50				1.00		1.00	9.00		13.50
Accounting Analyst	C1103	0.50											0.50
Accounting Assistant	C1348	2.00		1.00	1.00	3.00		3.00	3.00	1.50	6.00		20.50
Accounting Manager	C1123										2.00		2.00
Accounting Technician	C1328	7.50	9.00	2.00	5.00	5.00	4.00	4.00	2.00	5.00	14.00	1.00	58.50
Administrative Aide	C2460	5.00	1.00	2.13	1.00	1.00	1.00	1.00	2.00		3.00		17.13
Administrative Analyst	C5075	1.00	1.00	1.00	1.00	1.00	2.00	1.00	2.00	3.00	4.00		17.00
Administrative Analyst (Confidential)	C5070										2.00		2.00
Administrative Assistant, Acad Affairs	C2442		2.00	0.87	1.00	1.00		1.00	1.00	2.00			8.87
Administrative Assistant, Admin Services	C2440		1.00		1.00		1.00	1.00					4.00
Administrative Intern	C5090	1.00					1.00				4.00		6.00
Administrative Intern (Conf)	C5091										1.00		1.00
Administrative Secretary	C2468	2.00	3.00	2.00	2.00	1.00		3.00	2.00	2.00	3.00		20.00
Administrative Secretary (Confidential)	C2465										3.00		3.00
Administrative Secretary (Steno/Conf)	C2461										2.00		2.00
Administrative Secretary (Stenographic)	C2463					1.00	1.00			1.00	1.00		4.00
Admissions & Records Assistant	C2598	12.00	17.00	6.00	2.00	12.75	5.00	13.00	15.50	5.00	1.00	1.00	90.25
Admissions & Records Evaluation Tech	C2596	3.00	3.00	1.60	2.00	3.00	2.00	4.00	3.00	2.00			23.60
Admissions & Records Office Supervisor	C2560		1.00	2.00	1.00	1.00	1.00			1.00			7.00
Agricultural Asst	C4518					1.00							1.00
Agricultural Technician	C4505					1.50							1.50
Art Gallery and Museum Director	C5153		1.00										1.00
Art Gallery Preparator	C5253		1.00										1.00
Assistant Administrative Analyst	C5084	1.00		1.00		2.00		2.00			5.00		11.00
Assistant Administrative Analyst (Conf)	C5083										1.00		1.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Assistant Auditor	C1224										1.00		1.00
Assistant Financial Analyst (Conf)	C5089										1.00		1.00
Assistant Personnel Analyst	C5018										3.00		3.00
Assistant Personnel Director	C5008										1.00		1.00
Assistant Programmer Analyst	C1145										3.00		3.00
Assistant Registrar	C2515	1.00				1.00							2.00
Assistant Research Analyst	C2081			1.00									1.00
Assistant SAP/ERP Business Analyst	C5450										1.00		1.00
Assistant Secretary to the Chancellor	C2415										1.00		1.00
Assoc Vice President, Admin Services	C1054	1.75	1.00	1.00		2.00			1.00	1.00	2.00		9.75
Asst Computer & Network Operations Mgr	C1138										1.00		1.00
Asst Computer & Network Support Specl	C1146	2.50	3.00		2.00	1.00		5.00		1.00	1.00		15.50
Asst Secretary to the Board of Trustees	C2452										1.00		1.00
Athletic Trainer	C5310	2.00	2.00	2.00	0.50	2.00		1.00	2.00	1.00			12.50
Auditor	C1216										2.00		2.00
Automotive Mechanic	C5770		1.00			1.00		1.00	1.00				4.00
Broadcast Engineer	C4605	3.00											3.00
Carpenter	C3433	2.00	3.00	1.00	1.00	3.00	1.00	2.00	2.00	1.00			16.00
Carpentry Supervisor	C3402		1.00										1.00
Cashier	C5166	2.00							1.00				3.00
Chemistry Lab Technician	C5254	1.50	2.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50			11.50
Chief Financial Officer/Treasurer	C1010										1.00		1.00
Chief Information Officer	C1005										1.00		1.00
College Enterprise Manager	C2135									0.20			0.20
College Financial Administrator	C1121				1.00	1.00		1.00	1.00				4.00
College Procurement Specialist	C5120	0.50	0.40				0.25	0.40	1.00	0.20			2.75
Community Services Aide	C5064			1.00									1.00
Compliance Officer	C5011	0.50			1.00	1.00	0.50	1.00	1.00	0.50	1.00		6.50
Computer & Network Operations Manager	C1071										1.00		1.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Computer & Network Support Specialist	C1144	5.00	3.00	4.00	1.00	3.00	2.00	1.00	4.00	3.00	3.00		29.00
Computer Operations Shift Supervisor	C1151										2.00		2.00
Computer Operator	C1152										1.00		1.00
Computer Technician	C3512	1.00			1.00	1.00							3.00
Construction Maintenance Planner & Sched	C3428	1.00											1.00
Contracts Analyst	C5074										2.00		2.00
Contracts Manager	C2060										1.00		1.00
Cosmetology Lab Technician	C5257							1.00					1.00
Costume Maker	C5393	1.50	1.00			1.00			1.00				4.50
Courier	C5864										2.00		2.00
Custodial Supervisor	C4053	4.00	3.00	1.00	2.00	2.00	1.00	2.00	2.00	3.00			20.00
Custodial Trainee	C4085								1.00				1.00
Custodian	C4076	36.93	39.00	15.00	11.00	25.00	16.00	36.00	26.00	18.00			222.93
Data Base Systems Supervisor	C1041										1.00		1.00
Data Communications Specialist	C1074	1.00				1.00					3.00		5.00
Data Control Assistant	C1334										1.00		1.00
Data Control Supervisor	C1333										2.00		2.00
Data Management Support Assistant	C1158					1.00							1.00
Director of Accounting	C1026										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			8.00
Director of Foundation	C2106					1.00			1.00				2.00
Director of Internal Audit	C1203										1.00		1.00
Electrician	C3322	2.00	3.00	1.00	1.00	2.00	2.00	3.00	1.00	2.00			17.00
Electronics Laboratory Technician	C4558					1.00							1.00
Electronics Technician	C3547	2.00	1.00	2.00				1.00	2.00				8.00
Employee Benefits Specialist	C5068										1.00		1.00
Employee Relations Secretary	C2464										1.00		1.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
ERP Business Analyst (SI)	C5444										1.00		1.00
Exec Director of Facil. Planning & Devel	C1002										1.00		1.00
Exec Secretary to the Board of Trustees	C2448										1.00		1.00
Executive Assistant	C2431										2.00		2.00
Executive Assistant (Confidential)	C2430							1.00	1.00		1.00		3.00
Executive Assistant to the Chancellor	C2220										1.00		1.00
Executive Assistant to the President	C5056	1.00			1.00	1.00				1.00			4.00
Executive Legal Secretary	C2437										1.00		1.00
Executive Secretary	C2438	1.00	1.00	1.00	1.00		1.00						5.00
Executive Secretary to the Chancellor	C2405										1.00		1.00
Facilities Assistant	C2449		1.00		1.00		1.00		1.00	1.00			5.00
Financial Aid Assistant	C2584	6.00	3.00		1.00	1.00	1.00	3.00	5.00		1.00		21.00
Financial Aid Manager	C1125	1.00		1.00	1.00	1.00	1.00	1.00		1.00	1.00		8.00
Financial Aid Supervisor	C2580		1.00	1.00	1.00	1.00	1.00	1.00			1.00		7.00
Financial Aid Technician	C2582	4.00	8.00	2.00	3.00	5.00	2.00	5.00	8.00	4.00	5.00		46.00
Financial Analyst	C5073				1.00						3.00		4.00
Fitness Center Coordinator	C5305					1.00							1.00
Gardener	C4183	2.00	11.00	3.00	2.00	14.87	3.00	2.00	8.00	4.00	1.00		50.87
Gardening Supervisor	C4157		1.00		1.00	2.00		1.00	1.00	1.00			7.00
General Foreman	C3301	1.00	2.00	1.00	1.00	1.00	1.00	3.00	1.00	2.00			13.00
Graphic Arts Assistant (Restricted)	C4626	1.00											1.00
Graphic Arts Designer	C4613		2.00	0.50	1.00					1.00	1.00		5.50
Groundskeeper	C4187	2.00	1.00		1.00			2.00	1.00	1.00			8.00
Heating & Air Conditioning Supervisor	C4027					1.00	1.00		1.00				3.00
Heating & Air Conditioning Technician	C4036	1.00	3.00	1.00	1.00	2.00	1.00	3.00	1.00	2.00			15.00
Instructional Aide - Liberal Arts	C4589		1.00										1.00
Instructional Aide, Vocational Arts	C5283					1.50		4.80		1.00			7.30
Instructional Assistant - Admin of Justi	C4587		1.00							1.00			2.00
Instructional Assistant - Art	C5252		1.00							1.00			2.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Instructional Assistant - Automotive Tec	C4577		1.00			2.00		2.00					5.00
Instructional Assistant - Child Develop	C4583	1.00	1.00	1.00									3.00
Instructional Assistant - Culinary Arts	C4578				2.00			1.00					3.00
Instructional Assistant - Dietetics	C4581	1.00											1.00
Instructional Assistant - Information Te	C4569	9.00	8.00		3.00	5.00	5.00	3.00	4.00	5.00			42.00
Instructional Assistant - Language Arts	C4560	3.50	1.00	2.00	1.00	2.00		1.00	3.00	1.00			14.50
Instructional Assistant - Mathematics	C4579		2.00	1.00	0.50	1.00	1.00		1.00				6.50
Instructional Assistant - Music	C5268	2.00	1.00	1.00		1.00			1.00				6.00
Instructional Assistant - Nursing	C4580		1.00	1.00		0.75		1.00	1.00				4.75
Instructional Assistant - Office Admin	C4582	3.00	1.00		0.86	1.00	1.00	1.00	1.00				8.86
Instructional Assistant - Photography	C5273	2.50	2.00			1.00		0.63	1.00				7.13
Instructional Asst, Registrd Vet Technol	C4586					1.00							1.00
Instructional Media Assistant	C4571	1.00				1.00	1.00	2.00	1.00	1.00			7.00
Instructional Media Specialist	C4623				1.00				2.00				3.00
Lead Carpenter	C3432	1.00							1.00				2.00
Lead Electrician	C3321	1.00	1.00			1.00			1.00				4.00
Lead Gardener	C4174			1.00									1.00
Lead Heating & Air Conditioning Technici	C4035	1.00	1.00										2.00
Lead Painter	C3471	1.00	1.00										2.00
Lead Plumber	C3342	1.00	1.00						1.00				3.00
Lead Support Services Assistant	C4765		1.00	1.00	1.00	1.00		1.00		1.00			6.00
Legal Secretary	C2462										3.00		3.00
Library Assistant	C2621		1.00			1.00		1.00	1.00	1.00			5.00
Library Technician	C2618	5.50	6.00	4.00	3.00	3.00	4.00	3.00	6.00	4.50			39.00
Life Sciences Lab Technician	C5263	1.00	2.00	1.00	2.00	3.00	1.62	1.00	2.00	1.60			15.22
Locksmith	C3445	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00			8.00
Machinist	C3522		1.00					1.00	1.00				3.00
Maintenance Assistant	C3768	8.00	9.00	2.00	1.00	5.00	5.00	3.00	3.00	2.00			38.00
Manager, College Information Systems	C1088	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.75			8.75

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Multimedia Developer	C4620					1.00							1.00
Occupational Safety & Health Specialist	C4266							1.00			1.00		2.00
Office Aide	C2679	1.00						1.00					2.00
Office Assistant	C2694	5.00	8.00	1.20	3.00	7.93		6.00	5.00	2.00	8.00		46.13
Office Supervisor	C2417	1.00	1.00				1.00		1.00		2.00		6.00
Offset Machine Operator	C4768		0.50						1.00				1.50
Operations Manager	C4023	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
Painter	C3473	3.00	3.00	1.00	1.00	2.00	1.00	2.00	2.00	1.00			16.00
Painting Supervisor	C3422					1.00							1.00
Paralegal (Litigation)	C2303										1.00		1.00
Payroll Assistant	C1347	3.00	4.00	2.00	2.00	2.00	2.00	3.00	2.00				20.00
Payroll Manager	C1118										1.00		1.00
Payroll Systems Analyst	C1105										2.00		2.00
Payroll Technician	C1338										9.00		9.00
Performing Arts Technician	C5256	5.00	1.00			2.50			2.00				10.50
Pers Commission Service Representative	C5031										1.00		1.00
Personnel Analyst	C5017										2.00		2.00
Personnel Assistant	C2278	1.00			1.00	2.00					7.00		11.00
Personnel Director	C5003										1.00		1.00
Personnel Manager	C1116										1.00		1.00
Physical Education/Athletics Facilities(C5973	2.00	1.00	1.00			1.00	2.00	2.00	1.00			10.00
Physical Education/Athletics Facilities(C5978	2.00	1.00	1.00		1.00			1.00	1.00			7.00
Physical Sciences Lab Technician	C5274	1.00	1.00	1.00		2.00	0.50	1.00	1.00				7.50
Piano Accomp	C5378	3.48	0.50	1.00		1.00	1.00		2.06	0.50			9.54
Plasterer	C3330	1.00											1.00
Plumber	C3343	1.00	4.00	1.00	1.00	2.00	1.00	1.00	2.00	1.00			14.00
Plumbing Supervisor	C3312					1.00							1.00
Pool Maintenance Custodian	C4056					1.00	1.00			1.00			3.00
Power Equipment Mechanic	C5775				1.00					1.00			2.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Principal Employee Relations Specialist	C5012										1.00		1.00
Programmer Analyst	C1093										11.00		11.00
Projectionist	C4609	0.50											0.50
Public Relations Specialist	C2109	1.00			1.00	1.00	1.00	1.00	1.00	1.00	1.00		8.00
Purchasing Agent	C5121										1.00		1.00
Purchasing Aide	C5140	2.00	1.00		1.00	1.00		1.00	1.00	1.00			8.00
Registrar	C2510						1.00	1.00					2.00
Reprographic Equipment Operator	C4770	2.00	1.00			1.00	1.00	1.00	1.00	1.00	1.00		9.00
Research Analyst	C2079		1.00			1.00		1.00			2.00		5.00
Retirement Systems Coordinator	C5022										1.00		1.00
Retirement Systems Technician	C5030										5.00		5.00
Risk Manager	C2062										1.00		1.00
SAP ABAP Programmer	C5418										1.00		1.00
Secretary	C2480	6.00	8.00	5.00	5.00	3.00	2.00	11.00	1.00	2.00		1.00	44.00
Security Guard	C4296							1.00					1.00
Senior Accountant	C1161	2.00	2.00	1.00	1.00	1.00		1.00		1.00	3.00		12.00
Senior Accounting Technician	C1325		1.00	2.00		1.00		1.00	3.00		4.00		12.00
Senior Administrative Analyst	C5023					1.00		1.00			1.00		3.00
Senior Auditor	C1222										1.00		1.00
Senior Computer Operator	C1155										3.00		3.00
Senior Custodial Supervisor	C4048	1.00	1.00			1.00		1.00	1.00	1.00			6.00
Senior Facilities Assistant	C2445										2.00		2.00
Senior Financial Analyst	C5071										3.00		3.00
Senior Instructional Media Specialist	C4553	1.00											1.00
Senior Office Assistant	C2425	5.00	12.00	4.00	4.00	10.00	2.00	8.00	10.00	4.00	2.00		61.00
Senior Payroll Technician	C1324										2.00		2.00
Senior Personnel Assistant	C2270	1.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	7.00		18.00
Senior Personnel Technician	C2249										2.00		2.00
Senior Programmer Analyst	C1092										8.00		8.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Senior Research Analyst	C2077										2.00		2.00
Senior Secretary	C2478	6.39	3.00	1.87	1.00	2.00	3.00	5.00	4.00	2.00	2.00		30.26
Senior Secretary (Confidential)	C2475		1.00								1.00		2.00
Senior Secretary (Stenographic)	C2473					2.00							2.00
SFP-Program Office Assistant	C5999					0.50							0.50
SFP-Program Specialist	C5997										1.00		1.00
Software Systems Engineer	C1045										8.00		8.00
Software Systems Engineering Manager	C1040										1.00		1.00
Sound Engineer	C4607	0.50											0.50
Sr Admissions & Records Office Spvr	C2554	1.00	1.00		1.00	1.00		1.00	1.00	1.00			7.00
Sr Computer & Network Support Specialist	C1136	2.00	2.00		0.50	1.00			2.00	0.75	2.00		10.25
Stock Control Aide	C5292	1.00											1.00
Stock Control Assistant	C5248	2.00	2.00	1.00	1.00		1.00	1.00	1.00		1.00		10.00
Stock Control Supervisor	C5203	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00			8.00
Student Recruiter	C5042							1.00		1.00			2.00
Student Recruitment Coordinator	C5040			1.00		1.00	1.00		1.00				4.00
Student Services Aide	C5048	1.00	3.00			1.00	1.00	1.00		1.00			8.00
Student Services Assistant	C5046	1.50	2.00	1.00		1.00	1.00	2.00		0.50			9.00
Student Services Specialist	C5044				2.00	0.50		2.00	1.00				5.50
Supervising Accountant	C1160							1.00					1.00
Supervising Accounting Technician	C1320	1.00	1.00		1.00	0.60	1.00		2.00		3.00		9.60
Supervising Payroll Technician	C1301										1.00		1.00
Supervising Personnel Analyst	C5013										2.00		2.00
Supervising Syst & Programming Analyst	C1090										4.00		4.00
Swimming Pool Supervisor	C5358					0.66			1.00				1.66
Systems & Programming Manager	C1036										1.00		1.00
Technical Training Coord	C5435										1.00		1.00
Theater Management Assistant	C4540	2.00				1.00							3.00
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

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
WEB Architect	C1134		1.00								1.00		2.00
WEB Designer	C1141				1.00	1.00		1.00	1.00				4.00
Word Processing Operator	C2820					1.00					1.00		2.00
Workers' Compensation Claims Specialist	C5067										1.00		1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		244.05	258.40	108.67	107.36	216.06	102.87	205.83	200.06	126.50	266.00	3.00	1,838.80
TOTAL UNRESTRICTED GENERAL FUND		473.85	516.50	212.91	191.96	408.66	176.22	401.23	390.76	229.40	282.00	11.20	3,294.69

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : COMMUNITY SERVICES (10010)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTEs
CERTIFICATED ASSIGNMENTS													
Associate Dean	A0650		1.00						1.00				2.00
Dean	A0640	0.35											0.35
Instr (Special Assignment) (SFP)	A0759									1.50			1.50
TOTAL CERTIFICATED ASSIGNMENTS		0.35	1.00	0.00	0.00	0.00	0.00	0.00	1.00	1.50	0.00	0.00	3.85
NON-CERTIFICATED ASSIGNMENTS													
Agricultural Asst	C4518					0.75							0.75
Community Services Aide	C5064			1.00									1.00
Community Services Assistant	C5062	1.00	1.00	1.00		1.00			1.00	2.00			7.00
Community Services Manager	C5058	1.00		1.00	1.00	1.00	0.50						4.50
Custodian	C4076	0.07		1.00									1.07
Office Assistant	C2694			0.80		1.00							1.80
Senior Office Assistant	C2425				1.00								1.00
Senior Secretary	C2478	0.39											0.39
Swimming Pool Supervisor	C5358					0.34							0.34
TOTAL NON-CERTIFICATED ASSIGNMENTS		2.46	1.00	4.80	2.00	4.09	0.50	0.00	1.00	2.00	0.00	0.00	17.85
TOTAL COMMUNITY SERVICES (10010)		2.81	2.00	4.80	2.00	4.09	0.50	0.00	2.00	3.50	0.00	0.00	21.70

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : HEALTH SERVICES (10135)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Nurse	A0467					1.00							1.00
Nurse (SFP)	A0468			1.00									1.00
TOTAL CERTIFICATED ASSIGNMENTS		0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
NON-CERTIFICATED ASSIGNMENTS													
Student Health Center Assistant	C2600					1.00							1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
TOTAL HEALTH SERVICES (10135)		0.00	0.00	1.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : PARKING SERVICES (10145)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
NON-CERTIFICATED ASSIGNMENTS													
Custodian	C4076	2.00								1.00			3.00
Gardener	C4183					2.00			1.00				3.00
Groundskeeper	C4187			1.00									1.00
Senior Office Assistant	C2425		1.00			1.00			1.00				3.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		2.00	1.00	1.00	0.00	3.00	0.00	0.00	2.00	1.00	0.00	0.00	10.00
TOTAL PARKING SERVICES (10145)		2.00	1.00	1.00	0.00	3.00	0.00	0.00	2.00	1.00	0.00	0.00	10.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : DISABLED STUDENTS PROG & SVS (10420)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Consulting Instructor	A0403			1.00	0.75	1.00				1.00			3.75
Counselor	A0706	2.00	1.00	0.30		0.50	1.00		1.00				5.80
Counselor (SFP)	A0715			0.50									0.50
Dean	A0640	0.90											0.90
Handicap Specialist	A0734		2.00		0.60			2.00	1.00				5.60
Handicap Specialist (SFP)	A0735									0.90			0.90
Instr (Special Assignment)	A0753			0.50		1.00							1.50
Instructor	A0741	2.00							1.00				3.00
TOTAL CERTIFICATED ASSIGNMENTS		4.90	3.00	2.30	1.35	2.50	1.00	2.00	3.00	1.90	0.00	0.00	21.95
NON-CERTIFICATED ASSIGNMENTS													
Asst Computer & Network Support Specl	C1146	0.25											0.25
Exec Director of Facil. Planning & Devel	C1002						1.00						1.00
Instructional Asst, Assistive Technology	C4584	1.00	1.00	1.00	1.00	1.00		1.00	1.00				7.00
Office Assistant	C2694	1.00											1.00
Senior Secretary	C2478	1.00											1.00
Sign Language Interpreter Specialist I	C4557							3.88					3.88
Sign Language Interpreter Specialist II	C4556	2.35				5.51		4.00					11.86
Special Services Assistant	C5038	3.00	1.00	1.00	1.00	1.00			1.00	1.00			9.00
Sr Sign Language Interpreter Specialist	C4551	0.90				1.00		1.00					2.90
TOTAL NON-CERTIFICATED ASSIGNMENTS		9.50	2.00	2.00	2.00	8.51	1.00	9.88	2.00	1.00	0.00	0.00	37.89
TOTAL DISABLED STUDENTS PROG & SVS (10420)		14.40	5.00	4.30	3.35	11.01	2.00	11.88	5.00	2.90	0.00	0.00	59.84

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : MATRICULATION-CREDIT & NONCREDIT (10426-10432)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Associate Dean	A0650							1.00					1.00
Consulting Instructor	A0403									1.00			1.00
Counselor	A0706	3.00	3.00	1.00	1.00	2.00	0.50		2.00				12.50
TOTAL CERTIFICATED ASSIGNMENTS		3.00	3.00	1.00	1.00	2.00	0.50	1.00	2.00	1.00	0.00	0.00	14.50
NON-CERTIFICATED ASSIGNMENTS													
Administrative Intern	C5090							1.00					1.00
Admissions & Records Assistant	C2598		1.00	0.40	1.00								2.40
Assistant Research Analyst	C2081	1.00	1.00										2.00
Asst Computer & Network Support Spec	C1146	0.25											0.25
Exam Proctor	C2293									1.00			1.00
Office Assistant	C2694	1.00											1.00
Research Analyst	C2079	1.00					0.50						1.50
Senior Exam Proctor	C2283									1.00			1.00
Senior Office Assistant	C2425		1.00										1.00
SFP-Program Specialist	C5997	0.50											0.50
SFP-Program Technician	C5998	0.50											0.50
Student Recruiter	C5042							1.00					1.00
Student Services Aide	C5048		1.00	1.00						1.00			3.00
Student Services Assistant	C5046	1.50	2.00	1.00	1.00		1.00			1.00			7.50
Student Services Specialist	C5044				1.00	1.50		1.00	2.00				5.50
TOTAL NON-CERTIFICATED ASSIGNMENTS		5.75	6.00	2.40	3.00	1.50	1.50	3.00	2.00	4.00	0.00	0.00	29.15
TOTAL MATRIC-CREDIT & NONCREDIT (10426-10432)		8.75	9.00	3.40	4.00	3.50	2.00	4.00	4.00	5.00	0.00	0.00	43.65

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : EXTENDED OPP PROG & SVS (10486-10490)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Counselor	A0706	5.00	3.88	1.75	2.00	3.00	2.00	6.00	3.00	2.00			28.63
TOTAL CERTIFICATED ASSIGNMENTS		5.00	3.88	1.75	2.00	3.00	2.00	6.00	3.00	2.00	0.00	0.00	28.63
NON-CERTIFICATED ASSIGNMENTS													
Accountant	C1163	1.00		0.25									1.25
Accounting Assistant	C1348	1.00											1.00
Data Management Support Assistant	C1158			1.00									1.00
Graphic Arts Designer	C4613	1.00											1.00
Instructional Assistant - Information Te	C4569				0.50								0.50
Office Aide	C2679	1.00											1.00
Office Assistant	C2694							3.00					3.00
Senior Office Assistant	C2425	1.00	1.00	0.75	1.00	1.00			1.00				5.75
Student Services Aide	C5048		2.00							1.00			3.00
Student Services Assistant	C5046	2.00	1.50		1.00								4.50
Student Services Specialist	C5044									1.00			1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		7.00	4.50	2.00	2.50	1.00	0.00	3.00	1.00	2.00	0.00	0.00	23.00
TOTAL EXTENDED OPP PROG & SVS (10486-10490)		12.00	8.38	3.75	4.50	4.00	2.00	9.00	4.00	4.00	0.00	0.00	51.63

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : OTHER SPECIALLY FUNDED PROGRAMS

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Child Development Center Teacher	A0553		2.00							0.86			2.86
Counselor	A0706		0.13	0.25				1.00					1.38
Instr (Special Assignment) (SFP)	A0759									0.50			0.50
TOTAL CERTIFICATED ASSIGNMENTS		0.00	2.13	0.25	0.00	0.00	0.00	1.00	0.00	1.36	0.00	0.00	4.74
NON-CERTIFICATED ASSIGNMENTS													
Accountant	C1163			0.25		1.00							1.25
Accounting Assistant	C1348										0.50		0.50
Accounting Technician	C1328			1.00									1.00
Community Services Manager	C5058					0.20	0.50						0.70
Computer & Network Support Specialist	C1144				0.50								0.50
Financial Aid Assistant	C2584	2.40	2.00		1.00		1.00	3.00		1.00			10.40
Financial Aid Supervisor	C2580	2.00	1.00						1.00				4.00
Financial Aid Technician	C2582	2.49	4.00	1.87	2.00	2.00	2.00	3.00	2.00	1.00			20.36
Job Developer	C4534							1.00					1.00
Office Assistant	C2694				1.00			2.00					3.00
Senior Office Assistant	C2425			0.25					1.00				1.25
SFP-Program Director	C5996	1.48			1.00	0.75		1.00			0.75		4.98
SFP-Program Office Assistant	C5999		1.00						0.86				1.86
SFP-Program Specialist	C5997	2.00		1.00	1.00	1.00			1.88	0.50	0.50		7.88
SFP-Program Technician	C5998	2.00	2.00		1.53	1.00		2.00	1.00	1.00			10.53
Sr Computer & Network Support Specialist	C1136								1.00				1.00
Student Services Aide	C5048							1.00					1.00
Student Services Assistant	C5046		0.50										0.50
TOTAL NON-CERTIFICATED ASSIGNMENTS		12.37	10.50	4.37	8.03	5.95	3.50	13.00	8.74	3.50	1.75	0.00	71.71

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : OTHER SPECIALLY FUNDED PROGRAMS

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
TOTAL OTHER SPECIALLY FUNDED PROGRAMS		12.37	12.63	4.62	8.03	5.95	3.50	14.00	8.74	4.86	1.75	0.00	76.44

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 5

PROGRAM : SPECIAL RESERVE

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
NON-CERTIFICATED ASSIGNMENTS													
Accountant	C1163										1.00		1.00
Administrative Analyst	C5075										1.00		1.00
Assistant SAP/ERP Business Analyst	C5450										2.00		2.00
Construction Inspector	C1660										1.00		1.00
Coord, Business Data Warehouse	C5410										1.00		1.00
Deputy Director, Construction Inspection	C1595										1.00		1.00
Director of Facilities Planning & Devel	C1012										1.00		1.00
ERP Business Analyst (SI)	C5444										1.00		1.00
ERP Project Coord (SI)	C5424										1.00		1.00
ERP Project Coordinator (FI) (Strd Rt)	C5423										1.00		1.00
ERP Tech Architect	C5430										2.00		2.00
Executive Assistant to the Chancellor	C2220										1.00		1.00
Facilities Project Manager	C1441										4.00		4.00
Facilities Project Manager (Starred Rt)	C1439										2.00		2.00
Facilities Project Planner & Scheduler	C1598										1.00		1.00
Manager of Facilities Planning	C1592										1.00		1.00
Regional Facilities Project Coordinator	C1590										3.00		3.00
SAP ABAP Programmer	C5418										2.00		2.00
SAP Business Analyst (FI)	C5442										2.00		2.00
SAP Business Analyst (HR)	C5440										3.00		3.00
SAP Finance/Material Mgmt Configuror	C5414										1.00		1.00
SAP Project Coordinator (HR)	C5420										1.00		1.00
SAP/ERP Manager	C5405										1.00		1.00
Senior Construction Inspector	C1596										4.00		4.00
Senior Office Assistant	C2425										1.00		1.00
Supervising Syst & Programming Analyst	C1090										1.00		1.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 5

PROGRAM : SPECIAL RESERVE

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Vice President, Administrative Services	C1009										1.00		1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.00	0.00	42.00
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.00	0.00	42.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 6

PROGRAM : CAFETERIA

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
NON-CERTIFICATED ASSIGNMENTS													
Accounting Assistant	C1348									0.20			0.20
Assistant Bookstore Manager	C2144					0.30				0.20			0.50
Bookstore Buyer	C5162									0.40			0.40
Cashier	C5166							2.00		0.50			2.50
College Enterprise Manager	C2135									0.20			0.20
Food Services Manager	C4343					1.00							1.00
Food Services Supervisor	C4350		1.00			1.00							2.00
Food Services Worker	C4398					3.50							3.50
Grill Cook	C4387		1.00										1.00
Senior Cashier	C2136									0.60			0.60
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	2.00	0.00	0.00	5.80	0.00	2.00	0.00	2.10	0.00	0.00	11.90
TOTAL		0.00	2.00	0.00	0.00	5.80	0.00	2.00	0.00	2.10	0.00	0.00	11.90

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 7

PROGRAM : CHILD DEVELOPMENT CENTER

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Child Development Center Teacher	A0553	6.00	5.00	3.00	2.00	4.00	4.00	2.00	1.00	1.00			28.00
Director, Child Development Center	A0551	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00			8.00
TOTAL CERTIFICATED ASSIGNMENTS		7.00	6.00	4.00	3.00	5.00	4.00	3.00	2.00	2.00	0.00	0.00	36.00
NON-CERTIFICATED ASSIGNMENTS													
Student Services Assistant	C5046								1.00				1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
TOTAL CHILD DEVELOPMENT CENTER		7.00	6.00	4.00	3.00	5.00	4.00	3.00	3.00	2.00	0.00	0.00	37.00

2008-09 BUDGETED POSITIONS

FUND APPLICATION : 8

PROGRAM : BOOKSTORE

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
NON-CERTIFICATED ASSIGNMENTS													
Accounting Analyst	C1103	0.50											0.50
Accounting Assistant	C1348									0.30			0.30
Accounting Technician	C1328	0.50				1.00							1.50
Administrative Analyst	C5075					1.00							1.00
Agricultural Asst	C4518					0.75							0.75
Assistant Bookstore Manager	C2144	1.00	1.00	1.00	1.00	1.70	1.00	1.00	1.00	0.80			9.50
Assoc Vice President, Admin Services	C1054	0.25	1.00										1.25
Bookstore Buyer	C5162	1.00	2.00		0.75	4.00		1.00	2.00	2.60			13.35
Bookstore Manager	C2140	1.00	1.00		1.00	1.00		1.00	1.00				6.00
Cashier	C5166	4.00	3.00	1.00	1.00	4.00	2.00	2.00	4.00	0.50			21.50
College Enterprise Manager	C2135			1.00						0.60			1.60
Payroll Technician	C1338										1.00		1.00
Senior Accountant	C1161										1.00		1.00
Senior Cashier	C2136	1.00				1.00				0.40			2.40
Stock Control Aide	C5292	1.00		1.00			1.00	1.00					4.00
Stock Control Assistant	C5248	1.00		1.00	1.00	1.00			1.00				5.00
Stock Control Trainee	C5294		1.00										1.00
Supervising Accounting Technician	C1320					0.40							0.40
TOTAL NON-CERTIFICATED ASSIGNMENTS		11.25	9.00	5.00	4.75	15.85	4.00	6.00	9.00	5.20	2.00	0.00	72.05
TOTAL BOOKSTORE		11.25	9.00	5.00	4.75	15.85	4.00	6.00	9.00	5.20	2.00	0.00	72.05