

Tentative Budget

2022-2023

Office of the Chancellor
June 2022



Los Angeles Community College District

Los Angeles Community College District

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**Interim*

Prepared by Office of Budget and Management Analysis



OFFICE OF THE CHANCELLOR

June 1, 2022

Members of the Board of Trustees
Los Angeles Community College District

Dear Members of the Board of Trustees:

In accordance with the approved 2022-23 Budget Calendar, presented herein is the 2022-23 Tentative Budget for your consideration and approval. The main purpose of the Tentative Budget is to serve as authorization for the District to incur expenses in the new fiscal year until the 2022-23 Final Budget is approved. Per our consultation and governance model, the Tentative Budget was reviewed and approved by the District Budget Committee (DBC) on May 11, 2022, and the Board Budget and Finance Committee on May 18, 2022.

The development of the District budget is an annual and evolving process. The District's annual funding for general purposes is heavily dependent on state general revenue projections, starting with the State Governor's proposed budget in January 2022. The District budget is then revised to reflect more accurate state revenue projections and proposed allocations through the Governor's May Revision budget. The final state budget is expected to be signed by the Governor on or before June 30, 2022.

The 2022-23 Tentative Budget was developed using the Governor's January 2022 budget proposal and recent guidance from the Governor's May Revision. As such the Tentative Budget is based on the minimum state apportionment funding guarantee of \$675 million, plus COLA of 6.56%. In 2019-20, the Board of Trustees approved a new District Allocation Model that better aligns with the current state-adopted, Student-Centered Funding Formula. This allocation methodology was used to prepare the Tentative Budget.

In January 2022, the Administration projected a state surplus, which at May Revision has grown to over \$52 billion. The May Revision Budget avoids exceeding the State Allocation Limit (SAL) through investments, including tax credits, rebates, and infrastructure projects. Many of the Governor's proposals are one-time in nature, as the Administration prudently avoids future unfunded liabilities.

The 2022-23 May Revision proposals are influenced by the multi-year road map implemented by the state to improve the community college system's ability to equitably prepare students for California's future. These proposals align with our District's priorities and interests as they continue to focus on student access, retention and enrollment, post-pandemic recovery, strengthening institutional resources, investing in diversity, equity and inclusion efforts, promoting college affordability, addressing student basic needs and strengthening workforce and pathways partnerships.

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The 2022-23 May Revision proposes a \$8.4 billion increase in Proposition 98 funding to K-12 and community colleges over the January budget proposal. In total, \$110.3 billion is provided to K-14 education in the 2022-23 fiscal year. The proposed increases to the General Fund for the community colleges includes a 0.5 percent increase for growth in the Student Centered Funding Formula, a Cost of Living Allowance (COLA) of 6.56 percent, \$375 million in increased base funding to the Student Centered Funding Formula (SCFF), \$200 million for part-time faculty health insurance, \$150 million in one-time funds to support retention and enrollment strategies, \$1.5 billion in one-time funds for deferred maintenance and energy efficiency projects, and \$750 million in one-time discretionary block grants to be used for issues related to the pandemic and reduction of long-term obligations.

The District's 2022-23 Tentative Budget of \$4.8 billion for all funds reflects the following major budget areas:

- Building Fund (Prop. A, AA, J and Measure CC) \$ 3.5 billion
- Unrestricted General Fund \$ 949.2 million
- Student Financial Aid Fund \$ 203.3 million
- Restricted General Fund \$ 106.7 million
(categorical and specially funded)
- Special Reserve Fund \$ 77.1 million
(State Funded Capital Outlay Projects)
- Bookstore Fund \$ 18.0 million
- Debt Services Fund \$ 7.1 million
- Child Development Centers Fund \$ 2.9 million
- Cafeteria Fund \$ 1.5 million

We are following the budget negotiations in Sacramento very closely, and are prepared to revise our revenue and expense projections in response to the 2022-23 Final State Budget. The 2022-23 Final Budget is scheduled to be presented to the Board's Budget and Finance Committee for review at its August 17, 2022, meeting and then to the full Board at its September 7, 2022, meeting for discussion and final approval.

Your attention is directed to the Overview section of this document that presents the state's fiscal environment, our current revenue projections, and appropriations. As is customary for this stage of budget development, appropriations reflect early District planning and, therefore, changes are expected before completion of the 2022-23 Final Budget.

Respectfully,



Francisco C. Rodriguez, Ph.D.
Chancellor

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Executive Summary

Executive Summary

The following is a brief summary of the District's 2022-2023 Tentative Budget with reference to a more detailed discussion in the body of the report.

- The State Budget Development for fiscal year 2022-2023 (Page 2).
- The 2022-2023 Tentative Budget for all funds is \$4.8 billion. This is less than the current budget of \$5.6 billion as of April 30, 2022. The difference is principally due to Specially Funded Programs not being fully funded in the Tentative Budget and restricted program balances not yet carried forward from the 2021-2022 fiscal year. The programs and balances will be included in the Final Budget. The Unrestricted General Fund includes 6.56% state funded COLA and 0.0% enrollment growth revenue in state general revenue (Page 11).
- The 2022-2023 General Fund is \$1.056 billion, divided between unrestricted and restricted programs (Page 14).
- The Unrestricted General Fund budget, which supports the principal operations of the District, is \$949.2 million (Page 17). The remaining \$106.7 million in the General Fund is restricted to programs such as Student Equity and Achievement (SEA), CalWORKs, Student Financial Aid Administration, DSPS, EOPS, Community Services, Parking, Health Services, etc.
- The distribution of Unrestricted General Fund appropriations (Page 20 to 33).
- The distribution of Restricted General Fund appropriations (Page 34 to 48).
- The distribution of Other Funds appropriations (Page 49 to 62).

Overview

Overview

The 2022-2023 Tentative Budget totals \$4.8 billion and is distributed over eight funds:

Fund	Budget
General	\$1,057,219,417
Bookstore	\$18,006,171
Cafeteria	\$1,470,483
Child Development	\$2,852,750
Student Financial Aid	\$203,281,988
Special Reserve (Capital Outlay)	\$77,107,842
Debt Service	\$7,071,948
Building	\$3,453,469,712

Appropriations	Amount
Total Appropriations	\$4,820,480,311
Less: Intrafund Transfers	\$1,312,678*
Less: Interfund Transfers	\$9,503,268
Net Appropriations	\$4,809,664,365

The General Fund, which is the largest fund and supports the basic operations of the District, totals \$1.056 billion (*net of intrafund transfers) and represents 22.0% of the total Tentative Budget.

The General Fund is further divided into: 1) unrestricted programs and 2) restricted programs (i.e. federal, state and local categoricals). The Unrestricted General Fund, which represents funds and expenditures over which the District retains discretionary usage, totals \$949.2 million or 89.9% of the General Fund. As is customary at this stage of budget development, most federal specially funded programs are not fully included. The funds will be included as we develop the final 2022-2023 budget and as we receive funding during the fiscal year.

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

State Budget Development

At the release of the May Revision, the State is projecting a revenue surplus of over \$52 billion. The Governor's May revision to his proposed 2022-2023 State Budget, released on May 13, 2022, funded Proposition 98 for K-12 and Community Colleges at \$110.3 billion, which represents a \$8.4 billion increase from the Governor's January Budget.

The proposed May Revision budget for 2022-2023 contains the following major budget items for community colleges:

1. \$493.0 million for COLA (6.56%).
2. \$26.2 million for enrollment growth (0.5%).
3. \$375 million increase to the Student Centered Funding Formula (SCFF).
4. \$200 million for part-time faculty health insurance.

5. \$1.5 billion in one-time funds for deferred maintenance and energy efficiency projects.
6. \$750 million in one-time discretionary block grants for issues related to the pandemic and reduction of long-term obligations.
7. \$150 million in one-time funds for student retention and enrollment efforts

Next steps in the budget process include a review by the budget committees of each house, and a legislative conference committee to reach agreement on the differences between the two houses. It is expected that the budget will be approved and signed by the Governor prior to July 1, 2022.

Changes to the budget will be incorporated in the District's Final Budget for Board adoption on September 7, 2022.

District Budget Development

The District's 2022-2023 budget development began early in November 2021 after the Board adopted the 2022-2023 Budget Development Calendar in October 2021. In December 2021, colleges and other operating locations provided their initially-projected dedicated revenue and centralized accounts budgets. In February 2022, after the Governor's proposed State budget was released on January 10, 2022, preliminary allocations were provided to all operating locations to begin working with their constituencies in developing their 2022-2023 Budget Operation Plans.

The District's Tentative Budget is developed and planned utilizing the approved 2019-2020 District Allocation Model that better aligns with the new state-adopted Student Centered Funding Formula. The 2022-2023 Tentative Budget was developed using the Governor's January budget and will be adjusted at Final Budget to reflect any changes occurring from the Final State Budget.

Funding for categorical state-funded programs such as DSPS, EOPS, CalWORKs, Strong Workforce, and Student Equity and Achievement is budgeted at 95% of the 2021-2022 base allocations. FKCE is budgeted at 93% of the 2021-2022 base allocation. EOPS-CARE and EOPS-NEXTUP are budgeted at 90% and 70% of the 2021-2022 base allocation, respectively.

Revenue Assumptions

The revenue assumptions, by which the 2022-2023 Tentative Budget is developed, are based on the following:

1. Projected State General Revenue is at \$719.4 million, which includes \$44.3 million (6.56%) COLA, no growth funds for enrollment, and \$126.2 million for the Education Protection Act Fund (Proposition 30/55).
2. Apprenticeship income is projected at \$280,466.
3. Non-resident tuition is projected at \$8.9 million based on the rate of \$332 per unit.
4. Part-time faculty compensation is projected at \$2.1 million.
5. Lottery revenues are projected at \$12.5 million (\$163/FTES) based on 2021-2022 lottery revenue and enrollment projections.
6. On-going State Mandate block grant funding is projected at \$2.4 million.
7. Dedicated Revenue projections submitted by colleges at \$7.3 million.

8. Interest, "Other State", and "Other Local" income are projected to be similar to the 2021-2022 Final Budget. These sources of income include interest earned on cash balances, and other miscellaneous fees such as jury duty, royalties, handling charges, discounts, etc.
9. \$50.8 million (6.50%) for General Reserve and \$27.4 million (3.50%) for Contingency Reserve are set aside for 2022-2023.
10. \$167.6 million of ending balance is projected for the 2021-2022 Unrestricted General Fund, which includes the General Reserve and Contingency Reserve described above, as well as \$11.6 million set aside for STRS/PERS rate increases.

Chart #1, Unrestricted General Fund Income and Appropriations, reflects these assumptions and compares them with 2020-2021 income and the 2021-2022 Final Budget and Current Budget as of April 30, 2022.

Chart #2, 2022-2023 Tentative Budget, Funds Available for 2022-2023, Unrestricted General Fund, represents the projected revenue available for general operations.

Chart 1A: Unrestricted General Fund Income

Income	2020-21 Actual	2021-22 Final Budget	2021-22* Budget	2021-22* Actual	2022-23 Tent. Budget
Attendance Driven					
General Revenue	485,817,306	523,358,574	548,961,114	448,645,052	593,249,102
Education Protection Act (EPA)	151,764,145	151,764,144	126,161,604	94,621,239	126,161,663
Non-Resident	14,185,752	6,636,400	6,663,400	12,904,180	8,914,000
Apprenticeship	266,795	280,466	272,246	235,591	280,466
Dedicated Revenue	7,379,319	5,852,241	6,763,306	8,802,378	7,303,897
Other Income					
Lottery-Unrestricted	17,131,038	14,361,600	14,361,600	11,860,827	12,528,100
Part-time Faculty Compensation	2,097,537	1,831,950	2,246,438	1,762,926	2,098,722
Part-time Faculty Office Hours	4,256,804	4,256,804	6,285,926	1,014,561	5,271,365
Interest	457,675	3,000,000	3,000,000	427,002	1,000,000
Other Federal	0	0	0	0	0
Other State	8,774,254	7,255,839	16,185,434	15,040,549	15,817,003
Other Local	9,404,165	7,000,000	7,000,000	4,395,025	9,000,000
Incoming Transfers	9,998,106	0	165,595	0	0
Total Income	711,532,896	725,598,018	738,066,663	599,709,330	781,624,318
Beginning Balance	123,043,703	132,935,009	132,935,009	132,935,009	167,611,131
Open Orders	14,586,790	16,439,955	16,439,955	16,439,955	0
Adj to Beg Bal	3,301,901	1	(1,170)	9,214,932	0
Total Adj Beg Balance	140,932,394	149,374,965	149,373,794	158,589,896	167,611,131
YE Open Orders	16,439,955	0	0	0	0
Less Ending Balance	132,950,057	0	0	0	0
Total Unrestricted Income	703,075,278	874,972,983	887,440,457	758,299,226	949,235,449
Less Intrafund w/in Unrestricted	0	0	0	0	0
Net Unrestricted Income	703,075,278	874,972,983	887,440,457	758,299,226	949,235,449

Chart 1B: Unrestricted General Fund Appropriations

Appropriations	2020-21 Actual	2021-22 Final Budget	2021-22* Budget	2021-22* Actual	2022-23 Tent. Budget
Certificated Salaries	285,978,491	318,309,512	308,113,275	231,642,772	388,969,040
Non-Certificated Salaries	129,845,398	129,539,127	132,012,253	107,019,700	147,889,191
Employee Benefits	178,111,862	165,136,098	167,128,415	162,761,058	155,983,953
Books & Supplies	4,806,225	6,288,891	7,435,899	3,331,873	6,313,409
Other Operating Expenses	79,182,896	116,319,923	120,956,924	63,018,654	123,124,729
Capital Outlay	2,000,336	6,703,631	8,206,193	3,171,214	8,235,039
Interfund Transfer	22,106,534	8,260,752	22,528,982	22,528,982	9,503,268
Other	1,043,536	124,415,049	121,058,516	2,304,215	109,216,820
Total Appropriations	703,075,278	874,972,983	887,440,457	595,778,469	949,235,449
Less Intrafund w/in Unrestricted	0	0	0	0	0
Net Appropriations	703,075,278	874,972,983	887,440,457	595,778,469	949,235,449

*As of April 2022 close.

Chart 2: Funds Available for 2022-2023 Unrestricted General Fund

	2021-2022 Final Budget (COLA@5.07%, Gr@0.00%)	2022-2023 Tentative Budget (COLA@6.56%, Gr@0.00%)	DIFFERENCE
Base (excluding EPA Funds)	490,781,508	548,961,053	58,179,545
Base Allocation Increase	151,764,144	126,161,663	(25,602,481)
EPA Funds	32,577,065	44,288,051	11,710,986
COLA	0	0	0
Growth	14,361,600	12,528,100	(1,833,500)
Lottery	6,636,400	8,914,000	2,277,600
Non-Resident	280,466	280,466	0
Apprenticeship	1,831,950	2,098,722	266,772
Part-time Faculty Compensation	2,812,000	2,426,000	(386,000)
On-Going State Mandate Block Grant	4,443,839	13,368,234	8,924,395
Full-Time Faculty Hiring	4,256,804	5,271,365	1,014,561
Part-time Office Hours	0	22,769	22,769
Local			
Interest	10,000,000	10,000,000	0
Dedicated Revenue	5,852,241	7,303,896	1,451,655
Total Income	725,598,018	781,624,319	56,026,302
Fund Balances			
Open Orders	16,439,955	0	(16,439,955)
Contingency Reserve	25,395,931	27,356,851	1,960,920
General Reserve	47,163,871	50,805,581	3,641,710
Other Fund Balance	60,375,207	89,448,698	29,073,491
Total Fund Balance	149,374,964	167,611,130	18,236,166
Total Proj Funds Available	874,972,983	949,235,449	74,262,468

Appropriations

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

The Tentative Budget Allocations (Appropriations) are summarized by location in **Chart #3**, 2022-2023 Tentative Budget Allocation, Budget Allocation Comparison, Unrestricted General Fund. The total of \$949.2 million is \$74.3 million more than the 2021-2022 Final Budget.

Districtwide programs and services are budgeted at \$123.0 million (Gold Creek and Metro Records are budgeted at the colleges). **Chart #4**, Districtwide Accounts Appropriations, shows the 2022-2023 Tentative Budget for districtwide items compared with 2020-2021 expenditures and 2021-2022 Current Budget. Funding for districtwide programs and services and Educational Services Center functions are based on the level of services and programs that will remain at the district-wide level.

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

Summary

The 2022-2023 Budget will be adjusted to include changes to state revenue provided in the adopted State Budget, 2021-2022 ending balances, open orders, and any additional revenue adjustments for the Final Budget.

Chart 3: 2022-2023 Tentative Budget Unrestricted General Fund

	2021-2022 Final Budget w/ Distributed Balances	2021-2022 Final Budget w/o Distributed Balances	2022-2023 Tentative Budget
City	64,676,965	62,920,058	68,673,762
East	135,273,956	123,657,138	132,400,452
Harbor	37,868,763	35,592,249	39,634,227
Mission	39,674,348	37,545,476	40,890,743
Pierce	80,616,476	77,286,672	83,966,129
Southwest	32,015,796	30,862,314	33,509,091
Trade-Tech	73,135,755	65,226,401	71,414,851
Valley	73,267,440	65,722,524	71,440,397
West	44,568,186	41,917,135	46,211,183
College Total	581,097,685	540,729,966	588,140,835
Educational Services Center	32,021,519	32,021,519	34,924,380
Information Technology	19,141,911	17,141,488	18,683,879
Districtwide Services	120,439,728	106,831,142	123,048,965
Contingency Reserve	25,395,931	25,395,931	27,356,851
General Reserve	47,163,871	47,163,871	50,805,581
STRS/PERS Reserve	11,630,000	11,630,000	1,430,000
Other District-wide	2,651,380	0	0
Van de Kamp Innovation	2,680,445	1,018,604	1,018,604
Supplemental Retirement (SRP)	10,265,763	10,265,763	4,772,540
Funds for Deferred Maint	14,511,960	14,511,960	15,632,486
Undistributed Balance	7,972,790	68,262,738	83,421,328
TOTAL	874,972,983	874,972,983	949,235,449

Chart 4: Districtwide Accounts

	2020-21 Actual Expenditure	2021-22 Current Budget*	2022-23 Tentative Budget	2022-23 % of Total
A. Operating Budgets				
Academic Senate	864,510	884,725	916,962	0.74%
Accreditation	-	12,000	133,000	0.11%
African American Outreach Initiative	124,364	38,559	-	0.00%
Audit Expense	602,000	700,000	700,000	0.57%
Benefits - Retiree	23,951,547	25,570,015	25,570,015	20.74%
Central Financial Aid Unit	1,505,389	1,543,741	1,836,632	1.49%
Dolores Huerta Center	343,598	359,595	398,906	0.32%
DW Mandatory Memberships	460,296	608,717	583,124	0.47%
DW Marketing (Public Relations)	1,556,095	1,409,417	1,236,000	1.00%
Employee Assistance Program	105,741	241,012	850,800	0.69%
Environmental Health & Safety	280,165	700,349	765,500	0.62%
Framework for Racial Equity	1,700,000	800,000	-	0.00%
Gold Creek	87,393	165,056	162,172	0.13%
HR-Training & Development	85,006	398,539	300,000	0.24%
Metro Records	94,998	98,105	106,166	0.09%
Special Projects	396,446	642,340	1,557,229	1.26%
Operating Budgets - Total	32,157,548	34,172,170	35,116,506	28.48%
B. Operating budgets with Var Exp				
Collective Bargaining	368,030	1,156,000	1,156,000	0.94%
Insurance	5,303,134	7,449,650	7,347,000	5.96%
Legal Expense	3,931,380	4,341,314	3,318,848	2.69%
Reserve for Ins/Legal/WC	-	1,571,080	2,919,234	2.37%
Staff Training, Legal	114,000	394,000	165,000	0.13%
Worker's Compensation	4,786,810	5,056,213	5,060,550	4.10%
Operating Budgets with Variable Exp - Total	14,503,355	19,968,257	19,966,632	16.19%
C. Other Centralized Accounts				
AB-705	-	1,796,499	1,650,000	1.34%
Board Election	8,956,078	3,000,000	3,000,000	2.43%
District/Campus Safety	22,730,396	21,814,692	29,545,663	23.96%
Districtwide Benefits	32,643	70,000	70,000	0.06%
Emergency Preparedness	77,868	80,000	80,000	0.06%
Financial Services	72,260	69,440	150,100	0.12%
Health Benefits Administration	405,914	964,793	475,000	0.39%
LA College Promise	50,000	50,000	50,000	0.04%
Project Match	100,195	117,000	117,000	0.09%
Public Policy (State & Federal Advocates)	489,874	967,878	664,700	0.54%
Staff Development	1,750	95,083	30,000	0.02%
SW WEC Settlement	-	-	306,117	0.25%
Tuition Reimbursement	243,671	728,521	533,000	0.43%
Vacation Balance	914,422	900,000	900,000	0.73%
Wellness Program	12,853	227,583	153,000	0.12%
Other Centralized Accounts - Total	34,087,925	30,881,489	37,724,580	29.25%
D. Information Technology				
IT-Academic & Student Applications	2,275,849	4,126,423	5,553,668	4.50%
IT-Cyber Security	-	250,000	250,000	0.20%
IT-Districtwide College Technology Services	1,553,516	5,849,392	4,082,464	3.31%
IT-ERP/SAP	1,385,945	4,129,097	2,110,162	1.71%
IT-Information Security	-	659,006	757,200	0.61%
IT-Network	127,453	531,897	3,136,781	2.54%
IT-Region 1 College Technology Services	3,882,022	3,931,974	4,359,922	3.54%
IT-Region 2 College Technology Services	3,149,967	3,196,409	3,197,466	2.59%
IT-Region 3 College Technology Services	2,853,932	3,096,822	3,124,931	2.53%
IT-Service Center	873,228	1,105,761	697,000	0.57%
IT-SIS Modernization Project	4,780	-	-	0.00%
IT-SIS Project Completion (FR SMC)	87,364	1	-	0.00%
IT-Software System	571,299	1,951,648	932,694	0.76%
IT-Special Project-ERP System	-	600,000	-	0.00%
IT-Special Project-Website Redesign	130,000	2,918,629	-	0.00%
IT-Student Systems & Web Services	1,865,194	3,476,265	2,307,297	1.87%
Information Technology - Total	18,760,550	35,823,324	30,509,585	24.74%
Grand Total	99,509,378	120,845,240	123,317,303	100.00%

*2021-22 Current Budget is as of April 2022 close.

Summary

Summary of All Funds

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

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

Income

- **Federal Income:** Federal income represents funds projected for Student Financial Aid programs, CTE programs, and other federal specially funded programs. This funding source is below the 2021-2022 current budget as of April 30, 2022 primarily because federal financial aid grants are not yet fully budgeted in the Student Financial Aid Fund. As is customary, other federal funded programs are conservative estimates.
- **State Income:** State income is less than in the current budget. The state supports a number of categorical programs designed to accomplish specific objectives. The state general revenue includes 6.56% for COLA and 0.00% for enrollment growth and access. The categorical state funded programs such as DSPS, EOPS, CalWORKs, Strong Workforce, and Student Equity and Achievement are budgeted at 95% of the 2021-2022 budget. FKCE is budgeted at 93% of the 2021-2022 budget. EOPS-CARE and EOPS-NEXTUP are budgeted at 90% and 70% of the 2021-2022 budget, respectively. State support has not yet been finalized for Instructional Equipment, Economic Development, Career Technical Education, Staff/Faculty Diversity, and Staff Development. Capital Outlay and Deferred Maintenance state funded projects are not budgeted at this time, but are on-going projects projected to be carried forward in the Final Budget. Funding for these state categorical programs will be augmented in the Final Budget.
- **Local Tax:** This source of funds has been revised to reflect current projections. Local property taxes are an element of the state funding formula (see Income section), and changes are offset against state apportionment.
- **Other Local:** Local income is budgeted at the same level as the 2021-2022 budget.
- **Intrafund Transfer:** This account reflects a transfer of funds from the Unrestricted General Fund to the Restricted General Fund to comply with mandatory matching requirements of federal and state programs. Additional transfers will be included in the Final Budget as program funding is confirmed.
- **Interfund Transfer:** This represents revenues received as a result of transfers between fund categories. The Child Development Fund may receive an augmentation from the General Fund to support operations.

- Beginning Balance: The Restricted General Fund Balance is not reflected at this stage of budget development. When the District financials are closed for 2021-2022 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-commitment item within each fund.

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

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

	2020-21 Year End Actual	2021-22 Current Budget*	2022-23 Total Budget	2022-23 Unrestricted Gen Fund	2022-23 Restricted Gen Fund	2022-23 Total Gen Fund	2022-23 Bookstore	2022-23 Cafeteria	2022-23 Child Dev	2022-23 Special Reserve	2022-23 Building Fund	2022-23 Financial Aid	2022-23 Debt Services
Federal	259,525,218	600,544,981	161,562,125		3,983,646	3,983,646							157,578,479
State	544,843,906	762,375,817	622,355,500	465,181,033	93,605,184	558,786,217			1,216,712	18,049,062			44,303,509
Local tax	242,925,427	246,021,408	258,571,389	258,571,389		258,571,389							
Local other	106,932,460	104,676,018	88,732,698	57,871,896	9,082,460	66,954,356	17,474,616	1,184,505	22,251	632,743	1,064,227	1,400,000	
Interfund Transfers	29,829,648	22,694,577	9,503,268			0	531,555	285,978	1,613,787				7,071,948
Intrafund Transfers	13,168,923	2,322,947	1,312,678		1,312,678	1,312,678							
Total Income	1,197,225,582	1,738,635,748	1,142,037,658	781,624,318	107,983,968	889,608,286	18,006,171	1,470,483	2,852,750	18,681,805	1,064,227	203,281,988	7,071,948
Beginning Balance**	4,131,468,238	3,929,151,555	3,747,851,766	167,611,131	0	167,611,131	0	0	0	127,835,150	3,452,405,485	0	0
Adj to Beg Balance	3,148,038	(81,234)	0	0	0	0	0	0	0	0	0	0	0
Reserve/Open Orders	15,654,632	32,789,293	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	5,347,496,489	5,700,495,362	4,889,889,424	949,235,449	107,983,968	1,057,219,417	18,006,171	1,470,483	2,852,750	146,516,955	3,453,469,712	203,281,988	7,071,948
Less YE Open Orders	32,789,293	0	0	0	0	0	0	0	0	0	0	0	0
Less Ending Balance	3,929,261,082	73,435,637	69,409,113	0	0	0	0	0	0	69,409,113	0	0	0
Less Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Revenue	1,385,446,115	5,627,059,725	4,820,480,311	949,235,449	107,983,968	1,057,219,417	18,006,171	1,470,483	2,852,750	77,107,842	3,453,469,712	203,281,988	7,071,948
Less Intrafund within Unrestricted	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Revenue	1,385,446,115	5,627,059,725	4,820,480,311	949,235,449	107,983,968	1,057,219,417	18,006,171	1,470,483	2,852,750	77,107,842	3,453,469,712	203,281,988	7,071,948
Less Intrafund Unr/Res	13,168,923	2,322,947	1,312,678	--	1,312,678	1,312,678	0	0	0	0	0	0	0
Less Interfund Transfers	29,829,648	22,694,577	9,503,268	--	--	--	--	--	--	--	--	--	--
Available for Appropriation	1,342,447,544	5,602,042,201	4,809,664,365	949,235,449	106,671,290	1,055,906,739	18,006,171	1,470,483	2,852,750	77,107,842	3,453,469,712	203,281,988	7,071,948

*As of April 2022 close.

**Beg Balance includes authorized, but not yet issued bonds J and CC (\$375,000,000 for J and \$2,950,000,000 for CC).

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

	2020-21 Year End Actual	2021-22 Current Budget*	2022-23 Total Budget	2022-23 Unrestricted Gen Fund	2022-23 Restricted Gen Fund	2022-23 Total Gen Fund	2022-23 Bookstore	2022-23 Cafeteria	2022-23 Child Dev	2022-23 Special Reserve	2022-23 Building Fund	2022-23 Financial Aid	2022-23 Debt Services
Certificated Salaries	341,707,569	397,240,877	417,499,195	388,969,040	27,013,736	415,982,776		5,000	1,511,419				
Non-Certificated Salaries	193,220,649	202,325,963	181,391,799	147,889,191	29,251,266	177,140,457	3,858,815	246,629	145,898				
Employee Benefits	218,852,106	213,568,208	179,696,406	155,983,953	14,246,146	170,230,099	1,634,975	63,502	695,882				7,071,948
Books & Supplies	23,601,432	55,631,558	24,949,787	6,313,409	6,557,137	12,870,546	11,210,839	857,500	3,600	7,302			
Other Expenses	132,293,985	1,651,631,483	1,525,212,569	123,124,729	13,817,813	136,942,542	955,990	129,472	13,767	70,919,507	1,316,251,291		
Capital Outlay	211,106,857	2,381,167,312	2,151,409,813	8,235,039	1,304,768	9,539,807	345,552			6,181,033	2,135,343,421		
Other	234,833,869	702,799,747	330,817,474	109,216,820	15,793,102	125,009,922	0	168,380	482,184		1,875,000	203,281,988	
Interfund Transfers	29,829,648	22,694,577	9,503,268	9,503,268		9,503,268							
Total Appropriations	1,385,446,115	5,627,059,725	4,820,480,311	949,235,449	107,983,968	1,057,219,417	18,006,171	1,470,483	2,852,750	77,107,842	3,453,469,712	203,281,988	7,071,948
Less Intrafund w/in Unr	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Appropriations	1,385,446,115	5,627,059,725	4,820,480,311	949,235,449	107,983,968	1,057,219,417	18,006,171	1,470,483	2,852,750	77,107,842	3,453,469,712	203,281,988	7,071,948
Less Intrafund Unr bet Loc	0	0	0	0	--	0	0	0	0	0	0	0	0
Less Intrafund Unr/Res	13,168,923	2,322,947	1,312,678	--	1,312,678	1,312,678	0	0	0	0	0	0	0
Less Interfund Transfers	29,829,648	22,694,577	9,503,268	--	--	--	--	--	--	--	--	--	--
Net Appropriations	1,342,447,544	5,602,042,201	4,809,664,365	949,235,449	106,671,290	1,055,906,739	18,006,171	1,470,483	2,852,750	77,107,842	3,453,469,712	203,281,988	7,071,948

*As of April 2022 close.

General Fund Income

General Fund Income and Balances

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

Total General Fund

Funds of \$1.056 billion available for appropriation in the General Fund (**Chart #6**) include unrestricted and restricted income. Unrestricted funds support the general operations of the District and may be appropriated with greater discretion by the governing board. Restricted funds, whatever the source, must be used in accordance with the guidelines provided either by statute, the funding agency, or the Board of Trustees.

- Beginning Balances represent unrestricted and restricted funds carried forward from the prior fiscal year. \$167.6 million for Unrestricted General Fund balance from the 2021-2022 fiscal year is projected and included in the Tentative Budget. Location balances are not included until Final Budget after the fiscal year for 2021-2022 has ended.
- Incoming Transfers: There is no interfund transfer from other funds to the General Fund. Within the General Fund, however, transfer funds provide required matching fund support from the Unrestricted General Fund for Disabled Student Programs and Services (DSPS) and the Federal Work Study (FWS) program. Colleges may also choose to provide additional subsidies from their unrestricted operating budgets to fund other unrestricted/restricted programs. These transfers are called intrafund transfers as they occur within the General Fund.

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

Chart 6A: Total General Fund Income

INCOME	2020-21 Actual	2021-22 Final Budget	2021-22* Budget	2021-22* Actual	2022-23 Tent. Budget
Federal	81,191,676	176,057,735	204,006,997	50,128,289	3,983,646
General Revenue	485,817,306	523,358,574	548,961,114	448,645,052	593,249,102
Educ Protection Act (EPA)	151,764,145	151,764,144	126,161,604	94,621,239	126,161,663
Non-Resident	14,185,752	6,636,400	6,663,400	12,904,180	8,914,000
Apprenticeship	266,795	280,466	272,246	235,591	280,466
Dedicated Revenue	7,379,319	5,852,241	6,763,306	8,802,378	7,303,897
Lottery-Unrestricted	17,131,038	14,361,600	14,361,600	11,860,827	12,528,100
Lottery-Restricted (Prop 20)	7,526,785	5,727,035	5,727,035	1,760,676	4,995,887
Part-time Faculty Comp	2,097,537	1,831,950	2,246,438	1,762,926	2,098,722
Part-time Faculty Office Hours	4,256,804	4,256,804	6,285,926	1,014,561	5,271,365
Interest	457,675	3,000,000	3,000,000	427,002	1,000,000
Other State	119,755,411	216,175,513	239,124,509	205,491,729	104,426,300
Other Local	18,291,641	33,524,001	34,232,858	11,653,551	18,082,460
Incoming Transfers	13,168,923	2,304,215	2,488,542	2,304,215	1,312,678
TOTAL INCOME	923,290,807	1,145,130,678	1,200,295,575	851,612,215	889,608,286
Beginning Balance	136,637,857	157,976,291	157,976,291	157,976,291	167,611,131
Open Orders	15,651,625	16,955,204	16,955,204	16,955,204	0
Adj to Beginning Balance	2,990,743	1	1	8,942,617	0
Other Adjustments	0	0	0	0	0
TOTAL ADJ BEG BALANCE	155,280,225	174,931,496	174,931,496	183,874,112	167,611,131
Less Open Orders to CF	16,955,204	0	0	0	0
Less Ending Balance	157,976,970	0	0	0	0
TOTAL GENERAL FUND INCOME	903,638,858	1,320,062,174	1,375,227,071	1,035,486,327	1,057,219,417
Less Intrafund Transfers	13,168,923	2,304,215	2,322,947	2,304,215	1,312,678
NET GENERAL FUND INCOME	890,469,935	1,317,757,959	1,372,904,124	1,033,182,112	1,055,906,739

Chart 6B: Total General Fund Appropriations

APPROPRIATIONS	2020-21 Actual	2021-22 Final Budget	2021-22* Budget	2021-22* Actual	2022-23 Tent. Budget
Certificated Salaries	336,945,097	368,703,446	391,787,705	289,974,221	415,982,776
Non-Certificated Salaries	187,141,218	179,466,864	195,426,703	142,172,545	177,140,457
Employee Benefits	206,855,339	191,989,422	201,694,933	187,330,633	170,230,099
Books & Supplies	14,194,109	33,459,717	40,739,353	15,850,219	12,870,546
Other Operating Expenses	99,076,876	183,009,130	233,053,345	112,382,434	136,942,542
Capital Outlay	11,712,658	17,169,095	47,600,849	12,640,247	9,539,807
Interfund Transfer	29,829,648	8,260,752	22,528,982	22,528,982	9,503,268
Other	17,883,913	338,003,748	242,395,201	7,774,005	125,009,922
TOTAL APPROPRIATIONS	903,638,858	1,320,062,174	1,375,227,071	790,653,285	1,057,219,417
Less Intrafund Unr/Res	13,168,923	2,304,215	2,322,947	2,304,215	1,312,678
NET APPROPRIATIONS	890,469,935	1,317,757,959	1,372,904,124	788,349,070	1,055,906,739

*As of April 2022 close.

Unrestricted General Fund

Chart #7 is a summary of Unrestricted General Fund Income by source of funds. State revenues make up the largest source of funds, followed by property tax revenue. The principal source of unrestricted income for the District is generated through the Student-Centered Funding Formula. These funds, termed State General Revenues, total \$719.4 million and make up 92.0% of the District's Unrestricted General Fund.

State General Revenue Income

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

COLA is projected at 6.56% and funded enrollment growth revenue is projected at 0.0%.

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

Other Unrestricted Income

- Lottery: Based on a \$/FTES for all FTES (as opposed to the funded FTES used in the General Revenue calculation). The current projection per FTES is \$163.
- On-going State Mandate Block Grant: \$2.4 million.
- Interest Income: Represents income earned from the investment of surplus District cash by the County Treasurer.
- Non-Resident Tuition: Represents fees of \$332/unit paid by non-residents of California.
- Dedicated Revenue: Revenue arising from locally-managed activities, identified with individual locations.
- Other Local: Miscellaneous income from various sources.

Chart 7: Projected Source of Funds - Unrestricted General Fund

State General Revenues	Amount
Base	548,961,053
COLA (EST. @ 6.56%)	44,288,051
Growth (EST. @ 0.00%)	0
Education Protection Act (EPA)	126,161,663
Total State Apportionment	719,410,767
Total General Revenues	719,410,767
Part-Time Faculty Compensation	2,098,722
Lottery	12,528,100
Non-Resident Tuition	8,914,000
Apprenticeship	280,466
On-Going State Mandate Block Grant	2,426,000
Full Time Faculty Hiring	13,368,234
Other State	5,294,134
Interest	1,000,000
Other Local	9,000,000
Dedicated Revenue	7,303,896
Incoming Transfer	0
Less Intrafund within Unrestricted	0
Total Unrestricted GF Income	781,624,319
Open Orders	0
Contingency Reserve	27,356,851
General Reserve	50,805,581
Other Fund Balance	89,448,698
Total Funds Available for Appropriation	949,235,449

Restricted General Fund

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

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

Chart 8A: Restricted General Fund Income

Income	2020-21 Actual	2021-22 Final Budget	2021-22* Budget	2021-22* Actual	2022-23 Tent. Budget
Federal					
Federal Perkins	4,313,050	4,519,571	4,519,571	0	0
Other SFP	76,878,626	171,538,164	199,487,426	50,128,289	3,983,646
Total Federal	81,191,676	176,057,735	204,006,997	50,128,289	3,983,646
State					
Disabled Student Prog & Svs	7,142,481	8,082,892	7,939,510	6,784,204	6,624,591
Extended Oppor Prog & Svs	7,917,466	7,617,094	8,488,020	11,689,222	6,812,390
Instructional Equipment	0	43,378,985	16,282,565	16,630,635	0
Lottery - Restricted (Prop 20)	7,526,785	5,727,035	5,727,035	1,760,676	4,995,887
Student Equity and Achievement	44,209,766	54,908,300	56,871,217	49,487,606	43,840,169
Staff Development	0	0	0	0	0
Staff Diversity	76,196	0	50,000	50,000	0
Other	51,635,247	94,932,403	133,307,763	105,809,513	31,332,147
Total State	118,507,942	214,646,709	228,666,110	192,211,856	93,605,184
Local					
Community Services	983,588	2,709,767	2,709,767	1,221,679	3,118,013
Health Services	4,401,861	3,662,061	3,662,061	3,881,879	4,680,210
Parking	134,953	1,250,732	1,250,732	29,074	1,284,237
Other	3,367,074	18,901,441	19,610,298	2,125,894	0
Total Local	8,887,476	26,524,001	27,232,858	7,258,526	9,082,460
Incoming Transfers	3,170,817	2,304,215	2,322,947	2,304,215	1,312,678
Total Income	211,757,912	419,532,660	462,228,912	251,902,886	107,983,968
Beginning Balance	13,594,154	25,041,282	25,041,282	25,041,282	0
Open Orders	1,064,835	515,249	515,249	515,249	0
CF Balance	0	0	0	0	0
Adj to Beginning Balance	(311,158)	0	1,171	(272,315)	0
Other Adjustments	0	0	0	0	0
Less YE Open Orders	515,249	0	0	0	0
Less Ending Balance	25,026,913	0	0	0	0
Total Restricted Income	200,563,580	445,089,191	487,786,614	277,187,101	107,983,968

Chart 8b: Restricted General Fund Appropriations

APPROPRIATIONS	2020-21 Actual	2021-22 Final Budget	2021-22* Budget	2021-22* Actual	2022-23 Tent. Budget
Certificated Salaries	50,966,606	50,658,076	83,674,430	58,331,449	27,013,736
Non-Certificated Salaries	57,295,820	49,667,750	63,414,450	35,152,844	29,251,266
Employee Benefits	28,743,477	27,303,614	34,566,518	24,569,575	14,246,146
Books & Supplies	9,387,884	27,170,826	33,303,454	12,518,346	6,557,137
Other Operating Expenses	19,893,980	66,435,515	112,096,421	49,363,780	13,817,813
Capital Outlay	9,712,322	10,465,464	39,394,656	9,469,033	1,304,768
Interfund Transfer	7,723,114	0	0	0	0
Other	16,840,377	213,387,946	121,336,685	5,469,790	15,793,102
TOTAL APPROPRIATIONS	200,563,580	445,089,191	487,786,614	194,874,816	107,983,968

*As of April 2022 close.

Unrestricted General Fund Appropriations

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	123,033,788	17.5%	108,972,683	12.3%	130,625,834	13.8%
120000	Non-Teaching, Regular	53,572,969	7.6%	55,241,091	6.2%	58,692,341	6.2%
130000	Teaching, Hourly	103,973,923	14.8%	139,737,815	15.7%	194,272,082	20.5%
140000	Non-Teaching, Hourly	5,397,811	0.8%	4,161,686	0.5%	5,002,783	0.5%
190000	Misc Certificated Salaries	0	0.0%	0	0.0%	376,000	0.0%
	Total Certificated Salaries	285,978,491	40.7%	308,113,275	34.7%	388,969,040	41.0%
210000	Classified, Regular	111,515,510	15.9%	111,191,097	12.5%	126,364,059	13.3%
220000	Instructional Aides, Regular	13,058,069	1.9%	13,498,966	1.5%	15,031,491	1.6%
230000	Sub/Relief, Unclassified	3,122,756	0.4%	4,486,012	0.5%	4,534,345	0.5%
240000	Instructional Aides, Non-Perm	2,149,063	0.3%	2,836,178	0.3%	1,959,296	0.2%
	Total Non-Certificated Salaries	129,845,398	18.5%	132,012,253	14.9%	147,889,191	15.6%
310000	STRS Employer Contributions	45,059,987	6.4%	48,200,000	5.4%	54,108,200	5.7%
320000	PERS Employer Contributions	34,695,521	4.9%	36,900,000	4.2%	40,922,100	4.3%
330000	OASDHI Contributions	10,911,139	1.6%	10,950,000	1.2%	11,661,750	1.2%
340000	Medical/Dental Contributions	108,767,848	15.5%	115,313,161	13.0%	121,146,465	12.8%
350000	State Unemployment Insurance	297,114	0.0%	665,000	0.1%	708,225	0.1%
360000	Workers Compensation Insurance	3,843,856	0.5%	4,000,000	0.5%	4,000,000	0.4%
370000	Local Retirement System	561,062	0.1%	725,000	0.1%	772,125	0.1%
390000	Misc Employee Benefits	(26,024,665)	-3.7%	(49,624,746)	-5.6%	(77,334,912)	-8.1%
	Total Benefits	178,111,862	25.3%	167,128,415	18.8%	155,983,953	16.4%
420000	Books	16,798	0.0%	41,540	0.0%	23,997	0.0%
440000	Instructional Media Materials	330,857	0.0%	1,302,656	0.1%	1,371,567	0.1%
450000	Supplies	4,458,570	0.6%	6,091,703	0.7%	4,917,845	0.5%
	Total Printing & Supplies	4,806,225	0.7%	7,435,899	0.8%	6,313,409	0.7%
540000	Insurance	5,312,218	0.8%	7,001,270	0.8%	7,112,423	0.7%
550000	Utilities & Housekeeping Expense	10,983,424	1.6%	20,632,929	2.3%	23,722,983	2.5%
560000	Contracts & Rentals	35,624,554	5.1%	56,251,639	6.3%	56,770,744	6.0%
570000	Legal, Election, Audit	13,602,413	1.9%	8,591,286	1.0%	7,469,000	0.8%
580000	Other Expense	13,625,286	1.9%	28,466,800	3.2%	28,036,579	3.0%
590000	Misc Other Expense	35,000	0.0%	13,000	0.0%	13,000	0.0%
	Total Operating Expenses	79,182,896	11.3%	120,956,924	13.6%	123,124,729	13.0%
620000	Buildings	0	0.0%	668,840	0.1%	2,684,742	0.3%
630000	Books & Materials for Libraries	101,906	0.0%	120,542	0.0%	120,542	0.0%
640000	Equipment	1,612,799	0.2%	6,406,780	0.7%	4,291,074	0.5%
650000	Lease/Purchase	285,631	0.0%	1,010,031	0.1%	1,138,681	0.1%
	Total Capital Outlay	2,000,336	0.3%	8,206,193	0.9%	8,235,039	0.9%
730000	Interfund Transfers	22,106,534	3.1%	22,528,982	2.5%	9,503,268	1.0%
739900	Intrafund Transfer - Restr/Unrestr	3,170,817	0.5%	2,322,947	0.3%	1,312,678	0.1%
740000	Reallocations/Adjustments	(2,216,063)	-0.3%	0	0.0%	0	0.0%
750000	Loans/Grants	5,679	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	83,102	0.0%	118,735,569	13.4%	107,904,142	11.4%
	Total Other	23,150,070	3.3%	143,587,498	16.2%	118,720,088	12.5%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	703,075,278	100.0%	887,440,457	100.0%	949,235,449	100.0%

*2021-22 Current Budget is as of APRIL 2022 closing.

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	14,728,881	22.4%	12,344,400	18.6%	13,486,878	19.6%
120000	Non-Teaching, Regular	6,062,708	9.2%	6,078,479	9.2%	6,223,866	9.1%
130000	Teaching, Hourly	12,835,499	19.5%	15,991,154	24.2%	15,472,173	22.5%
140000	Non-Teaching, Hourly	416,468	0.6%	261,050	0.4%	355,907	0.5%
	Total Certificated Salaries	34,043,557	51.8%	34,675,083	52.4%	35,538,824	51.8%
210000	Classified, Regular	9,862,749	15.0%	8,552,101	12.9%	11,031,398	16.1%
220000	Instructional Aides, Regular	1,946,247	3.0%	1,681,540	2.5%	2,255,843	3.3%
230000	Sub/Relief, Unclassified	319,105	0.5%	425,506	0.6%	435,845	0.6%
240000	Instructional Aides, Non-Perm	8,253	0.0%	21,000	0.0%	21,000	0.0%
	Total Non-Certificated Salaries	12,136,353	18.5%	10,680,147	16.1%	13,744,086	20.0%
390000	Misc Employee Benefits	16,183,180	24.6%	12,031,720	18.2%	11,232,722	16.4%
	Total Benefits	16,183,180	24.6%	12,031,720	18.2%	11,232,722	16.4%
420000	Books	9,608	0.0%	10,000	0.0%	10,000	0.0%
440000	Instructional Media Materials	311,473	0.5%	623,632	0.9%	621,789	0.9%
450000	Supplies	195,804	0.3%	403,650	0.6%	424,829	0.6%
	Total Printing & Supplies	516,885	0.8%	1,037,282	1.6%	1,056,618	1.5%
550000	Utilities & Housekeeping Expense	1,734,201	2.6%	2,743,726	4.1%	2,756,856	4.0%
560000	Contracts & Rentals	181,309	0.3%	584,517	0.9%	612,234	0.9%
580000	Other Expense	367,355	0.6%	1,647,365	2.5%	1,742,986	2.5%
	Total Operating Expenses	2,282,865	3.5%	4,975,608	7.5%	5,112,076	7.4%
630000	Books & Materials for Libraries	101,906	0.2%	120,000	0.2%	120,000	0.2%
640000	Equipment	229,390	0.3%	572,407	0.9%	475,022	0.7%
650000	Lease/Purchase	69,573	0.1%	90,205	0.1%	84,306	0.1%
	Total Capital Outlay	400,869	0.6%	782,612	1.2%	679,328	1.0%
730000	Interfund Transfers	292,159	0.4%	241,617	0.4%	616,450	0.9%
739900	Intrafund Transfer - Restr/Unrestr	78,584	0.1%	76,100	0.1%	10,831	0.0%
740000	Reallocations/Adjustments	(156,218)	-0.2%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,713,762	2.6%	682,827	1.0%
	Total Other	214,525	0.3%	2,031,479	3.1%	1,310,108	1.9%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	65,778,234	100.0%	66,213,931	100.0%	68,673,762	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	28,591,641	23.7%	22,995,214	16.8%	31,304,005	23.6%
120000	Non-Teaching, Regular	10,671,787	8.8%	10,132,167	7.4%	11,050,226	8.3%
130000	Teaching, Hourly	23,217,328	19.2%	36,743,100	26.8%	27,491,889	20.8%
140000	Non-Teaching, Hourly	1,403,251	1.2%	1,573,734	1.1%	1,676,369	1.3%
	Total Certificated Salaries	63,884,007	52.9%	71,444,215	52.2%	71,522,489	54.0%
210000	Classified, Regular	14,746,178	12.2%	15,322,639	11.2%	17,126,394	12.9%
220000	Instructional Aides, Regular	3,428,325	2.8%	3,263,968	2.4%	3,416,111	2.6%
230000	Sub/Relief, Unclassified	495,998	0.4%	685,081	0.5%	695,243	0.5%
240000	Instructional Aides, Non-Perm	369,355	0.3%	467,658	0.3%	662,986	0.5%
	Total Non-Certificated Salaries	19,039,855	15.8%	19,739,346	14.4%	21,900,734	16.5%
390000	Misc Employee Benefits	29,106,602	24.1%	23,130,842	16.9%	21,746,555	16.4%
	Total Benefits	29,106,602	24.1%	23,130,842	16.9%	21,746,555	16.4%
440000	Instructional Media Materials	0	0.0%	350	0.0%	0	0.0%
450000	Supplies	270,621	0.2%	548,411	0.4%	404,950	0.3%
	Total Printing & Supplies	270,621	0.2%	548,761	0.4%	404,950	0.3%
550000	Utilities & Housekeeping Expense	2,256,321	1.9%	4,016,367	2.9%	4,237,816	3.2%
560000	Contracts & Rentals	4,924,851	4.1%	9,018,744	6.6%	6,241,940	4.7%
580000	Other Expense	716,734	0.6%	1,705,122	1.2%	1,584,789	1.2%
	Total Operating Expenses	7,897,906	6.5%	14,740,233	10.8%	12,064,545	9.1%
620000	Buildings	0	0.0%	663,860	0.5%	2,679,742	2.0%
640000	Equipment	86,355	0.1%	278,543	0.2%	147,236	0.1%
650000	Lease/Purchase	50,866	0.0%	98,787	0.1%	106,487	0.1%
	Total Capital Outlay	137,221	0.1%	1,041,190	0.8%	2,933,465	2.2%
730000	Interfund Transfers	478,537	0.4%	390,023	0.3%	503,408	0.4%
739900	Intrafund Transfer - Restr/Unrestr	97,025	0.1%	98,445	0.1%	5,206	0.0%
740000	Reallocations/Adjustments	(233,653)	-0.2%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	5,787,051	4.2%	1,319,100	1.0%
	Total Other	341,909	0.3%	6,275,519	4.6%	1,827,714	1.4%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	120,678,122	100.0%	136,920,106	100.0%	132,400,452	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	7,151,245	20.5%	6,289,336	15.2%	7,324,295	18.5%
120000	Non-Teaching, Regular	3,913,361	11.2%	4,680,410	11.3%	3,890,241	9.8%
130000	Teaching, Hourly	6,741,596	19.3%	5,367,158	13.0%	4,332,050	10.9%
140000	Non-Teaching, Hourly	304,759	0.9%	474,335	1.1%	602,890	1.5%
	Total Certificated Salaries	18,110,961	51.9%	16,811,239	40.7%	16,149,476	40.7%
210000	Classified, Regular	5,614,474	16.1%	5,933,673	14.3%	6,284,109	15.9%
220000	Instructional Aides, Regular	532,099	1.5%	831,429	2.0%	850,366	2.1%
230000	Sub/Relief, Unclassified	141,700	0.4%	679,298	1.6%	762,356	1.9%
240000	Instructional Aides, Non-Perm	170,870	0.5%	329,140	0.8%	182,347	0.5%
	Total Non-Certificated Salaries	6,459,143	18.5%	7,773,540	18.8%	8,079,178	20.4%
390000	Misc Employee Benefits	8,883,176	25.5%	9,616,549	23.3%	9,584,458	24.2%
	Total Benefits	8,883,176	25.5%	9,616,549	23.3%	9,584,458	24.2%
420000	Books	0	0.0%	0	0.0%	2,000	0.0%
440000	Instructional Media Materials	0	0.0%	1,250	0.0%	1,487	0.0%
450000	Supplies	180,294	0.5%	442,547	1.1%	526,852	1.3%
	Total Printing & Supplies	180,294	0.5%	443,797	1.1%	530,339	1.3%
540000	Insurance	0	0.0%	6,000	0.0%	6,000	0.0%
550000	Utilities & Housekeeping Expense	587,110	1.7%	1,953,659	4.7%	2,326,960	5.9%
560000	Contracts & Rentals	82,550	0.2%	482,542	1.2%	436,601	1.1%
580000	Other Expense	55,095	0.2%	824,342	2.0%	685,913	1.7%
	Total Operating Expenses	724,755	2.1%	3,266,543	7.9%	3,455,474	8.7%
620000	Buildings	0	0.0%	4,980	0.0%	5,000	0.0%
640000	Equipment	72,760	0.2%	677,128	1.6%	582,919	1.5%
650000	Lease/Purchase	1,487	0.0%	34,185	0.1%	49,451	0.1%
	Total Capital Outlay	74,247	0.2%	716,293	1.7%	637,370	1.6%
730000	Interfund Transfers	241,920	0.7%	274,545	0.7%	423,945	1.1%
739900	Intrafund Transfer - Restr/Unrestr	222,086	0.6%	210,239	0.5%	141,246	0.4%
740000	Reallocations/Adjustments	(30,561)	-0.1%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	2,239,007	5.4%	632,741	1.6%
	Total Other	433,445	1.2%	2,723,791	6.6%	1,197,932	3.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	34,866,021	100.0%	41,351,752	100.0%	39,634,227	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

C/I	Description	2020-21 Expenditure**	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	6,601,746	18.9%	6,582,187	15.5%	6,709,857	16.4%
120000	Non-Teaching, Regular	3,687,881	10.5%	3,795,553	9.0%	5,022,221	12.3%
130000	Teaching, Hourly	7,452,071	21.3%	11,222,769	26.5%	9,292,461	22.7%
140000	Non-Teaching, Hourly	350,509	1.0%	135,522	0.3%	150,987	0.4%
190000	Misc Certificated Salaries	0	0.0%	0	0.0%	376,000	0.9%
	Total Certificated Salaries	18,092,207	51.7%	21,736,031	51.3%	21,551,526	52.7%
210000	Classified, Regular	6,246,228	17.8%	5,823,924	13.8%	6,511,775	15.9%
220000	Instructional Aides, Regular	749,669	2.1%	683,712	1.6%	749,099	1.8%
230000	Sub/Relief, Unclassified	283,127	0.8%	54,073	0.1%	121,621	0.3%
240000	Instructional Aides, Non-Perm	79,819	0.2%	99,915	0.2%	8	0.0%
	Total Non-Certificated Salaries	7,358,843	21.0%	6,661,624	15.7%	7,382,503	18.1%
310000	STRS Employer Contributions	(3)	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	9,065,137	25.9%	9,044,513	21.4%	8,363,224	20.5%
	Total Benefits	9,065,134	25.9%	9,044,513	21.4%	8,363,224	20.5%
440000	Instructional Media Materials	7,831	0.0%	70,590	0.2%	53,693	0.1%
450000	Supplies	38,188	0.1%	104,542	0.2%	83,052	0.2%
	Total Printing & Supplies	46,019	0.1%	175,132	0.4%	136,745	0.3%
550000	Utilities & Housekeeping Expense	627,158	1.8%	1,721,769	4.1%	1,636,790	4.0%
560000	Contracts & Rentals	96,247	0.3%	354,932	0.8%	288,550	0.7%
580000	Other Expense	273,717	0.8%	819,580	1.9%	652,952	1.6%
590000	Misc Other Expense	35,000	0.1%	0	0.0%	0	0.0%
	Total Operating Expenses	1,032,122	2.9%	2,896,281	6.8%	2,578,292	6.3%
640000	Equipment	42,108	0.1%	63,196	0.1%	44,437	0.1%
650000	Lease/Purchase	7,467	0.0%	19,918	0.0%	15,000	0.0%
	Total Capital Outlay	49,574	0.1%	83,114	0.2%	59,437	0.1%
730000	Interfund Transfers	29,612	0.1%	0	0.0%	392,594	1.0%
739900	Intrafund Transfer - Restr/Unrestr	11,710	0.0%	24,823	0.1%	9,962	0.0%
740000	Reallocations/Adjustments	(680,155)	-1.9%	0	0.0%	0	0.0%
750000	Loans/Grants	5,679	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,724,124	4.1%	416,460	1.0%
	Total Other	(633,154)	-1.8%	1,748,947	4.1%	819,016	2.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	35,010,745	100.0%	42,345,642	100.0%	40,890,743	100.0%

*2021-22 Current Budget is as of April 2022 closing.

**Includes ITV.

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	20,351,561	27.0%	18,964,919	23.2%	22,761,667	27.1%
120000	Non-Teaching, Regular	7,369,532	9.8%	6,160,571	7.5%	7,915,841	9.4%
130000	Teaching, Hourly	12,325,807	16.4%	23,143,068	28.4%	19,659,993	23.4%
140000	Non-Teaching, Hourly	354,380	0.5%	338,793	0.4%	258,501	0.3%
	Total Certificated Salaries	40,401,281	53.6%	48,607,351	59.6%	50,596,002	60.3%
210000	Classified, Regular	10,825,148	14.4%	8,460,790	10.4%	11,264,897	13.4%
220000	Instructional Aides, Regular	2,222,475	2.9%	2,085,356	2.6%	2,119,061	2.5%
230000	Sub/Relief, Unclassified	141,366	0.2%	63,080	0.1%	15	0.0%
240000	Instructional Aides, Non-Perm	175,733	0.2%	348,749	0.4%	15,013	0.0%
	Total Non-Certificated Salaries	13,364,722	17.7%	10,957,975	13.4%	13,398,986	16.0%
390000	Misc Employee Benefits	19,645,414	26.1%	17,494,502	21.4%	16,200,841	19.3%
	Total Benefits	19,645,414	26.1%	17,494,502	21.4%	16,200,841	19.3%
450000	Supplies	9,910	0.0%	201,213	0.2%	72,560	0.1%
	Total Printing & Supplies	9,910	0.0%	201,213	0.2%	72,560	0.1%
550000	Utilities & Housekeeping Expense	1,715,346	2.3%	1,383,649	1.7%	1,770,500	2.1%
560000	Contracts & Rentals	54,276	0.1%	443,724	0.5%	72,051	0.1%
580000	Other Expense	361,830	0.5%	904,540	1.1%	951,528	1.1%
	Total Operating Expenses	2,131,451	2.8%	2,731,913	3.3%	2,794,079	3.3%
640000	Equipment	8,686	0.0%	20,203	0.0%	4,000	0.0%
650000	Lease/Purchase	0	0.0%	28,000	0.0%	39,500	0.0%
	Total Capital Outlay	8,686	0.0%	48,203	0.1%	43,500	0.1%
730000	Interfund Transfers	100,000	0.1%	0	0.0%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	34,681	0.0%	35,505	0.0%	0	0.0%
740000	Reallocations/Adjustments	(316,017)	-0.4%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,529,033	1.9%	860,161	1.0%
	Total Other	(181,336)	-0.2%	1,564,538	1.9%	860,161	1.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	75,380,129	100.0%	81,605,695	100.0%	83,966,129	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	5,567,360	18.5%	5,115,572	15.6%	5,407,479	16.1%
120000	Non-Teaching, Regular	3,839,403	12.8%	4,478,474	13.6%	4,574,470	13.7%
130000	Teaching, Hourly	4,932,985	16.4%	3,823,580	11.6%	4,573,404	13.6%
140000	Non-Teaching, Hourly	459,734	1.5%	103,000	0.3%	218,370	0.7%
	Total Certificated Salaries	14,799,482	49.2%	13,520,626	41.1%	14,773,723	44.1%
210000	Classified, Regular	5,136,828	17.1%	5,775,240	17.6%	5,760,517	17.2%
220000	Instructional Aides, Regular	666,407	2.2%	804,856	2.4%	478,592	1.4%
230000	Sub/Relief, Unclassified	(5,474)	0.0%	115,049	0.4%	288,462	0.9%
240000	Instructional Aides, Non-Perm	6,167	0.0%	0	0.0%	47,290	0.1%
	Total Non-Certificated Salaries	5,803,928	19.3%	6,695,145	20.4%	6,574,861	19.6%
390000	Misc Employee Benefits	7,544,789	25.1%	7,177,298	21.8%	5,960,770	17.8%
	Total Benefits	7,544,789	25.1%	7,177,298	21.8%	5,960,770	17.8%
420000	Books	(44)	0.0%	0	0.0%	0	0.0%
440000	Instructional Media Materials	735	0.0%	1,500	0.0%	1,500	0.0%
450000	Supplies	29,120	0.1%	205,697	0.6%	245,493	0.7%
	Total Printing & Supplies	29,811	0.1%	207,197	0.6%	246,993	0.7%
550000	Utilities & Housekeeping Expense	1,124,085	3.7%	1,858,278	5.7%	2,308,917	6.9%
560000	Contracts & Rentals	280,450	0.9%	713,395	2.2%	1,063,842	3.2%
580000	Other Expense	381,325	1.3%	1,083,023	3.3%	1,537,916	4.6%
	Total Operating Expenses	1,785,860	5.9%	3,654,696	11.1%	4,910,675	14.7%
640000	Equipment	70,491	0.2%	188,640	0.6%	289,793	0.9%
650000	Lease/Purchase	88,278	0.3%	392,985	1.2%	416,057	1.2%
	Total Capital Outlay	158,769	0.5%	581,625	1.8%	705,850	2.1%
739900	Intrafund Transfer - Restr/Unrestr	9,946	0.0%	43,980	0.1%	1,375	0.0%
740000	Reallocations/Adjustments	(48,603)	-0.2%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	984,325	3.0%	334,844	1.0%
	Total Other	(38,657)	-0.1%	1,028,305	3.1%	336,219	1.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	30,083,982	100.0%	32,864,892	100.0%	33,509,091	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	15,656,310	25.9%	14,132,424	18.3%	16,668,369	23.3%
120000	Non-Teaching, Regular	5,418,495	9.0%	5,890,965	7.6%	6,060,714	8.5%
130000	Teaching, Hourly	12,028,472	19.9%	19,841,996	25.7%	8,763,078	12.3%
140000	Non-Teaching, Hourly	250,991	0.4%	135,064	0.2%	191,972	0.3%
	Total Certificated Salaries	33,354,269	55.2%	40,000,449	51.9%	31,684,133	44.4%
210000	Classified, Regular	9,845,922	16.3%	10,136,434	13.2%	11,872,397	16.6%
220000	Instructional Aides, Regular	584,811	1.0%	1,109,025	1.4%	1,649,308	2.3%
230000	Sub/Relief, Unclassified	185,809	0.3%	840,820	1.1%	1,002,152	1.4%
240000	Instructional Aides, Non-Perm	9,886	0.0%	142,501	0.2%	204,563	0.3%
	Total Non-Certificated Salaries	10,626,429	17.6%	12,228,780	15.9%	14,728,420	20.6%
390000	Misc Employee Benefits	15,365,603	25.4%	15,208,131	19.7%	13,312,668	18.6%
	Total Benefits	15,365,603	25.4%	15,208,131	19.7%	13,312,668	18.6%
420000	Books	0	0.0%	1,800	0.0%	3,300	0.0%
440000	Instructional Media Materials	10,818	0.0%	511,673	0.7%	680,891	1.0%
450000	Supplies	304,479	0.5%	1,050,976	1.4%	1,119,932	1.6%
	Total Printing & Supplies	315,297	0.5%	1,564,449	2.0%	1,804,123	2.5%
550000	Utilities & Housekeeping Expense	229,409	0.4%	2,158,476	2.8%	3,154,684	4.4%
560000	Contracts & Rentals	23,869	0.0%	561,953	0.7%	562,554	0.8%
580000	Other Expense	811,972	1.3%	2,541,471	3.3%	2,766,662	3.9%
	Total Operating Expenses	1,065,250	1.8%	5,261,900	6.8%	6,483,900	9.1%
630000	Books & Materials for Libraries	0	0.0%	542	0.0%	542	0.0%
640000	Equipment	44,986	0.1%	486,706	0.6%	619,835	0.9%
650000	Lease/Purchase	4,123	0.0%	212,205	0.3%	315,736	0.4%
	Total Capital Outlay	49,109	0.1%	699,453	0.9%	936,113	1.3%
730000	Interfund Transfers	0	0.0%	38,889	0.1%	494,923	0.7%
739900	Intrafund Transfer - Restr/Unrestr	46,407	0.1%	44,582	0.1%	25,000	0.0%
740000	Reallocations/Adjustments	(401,803)	-0.7%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	2,014,594	2.6%	1,945,571	2.7%
	Total Other	(355,396)	-0.6%	2,098,065	2.7%	2,465,494	3.5%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	60,420,561	100.0%	77,061,227	100.0%	71,414,851	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	15,100,294	23.4%	14,617,835	18.9%	17,583,423	24.6%
120000	Non-Teaching, Regular	5,905,436	9.2%	6,260,894	8.1%	6,489,430	9.1%
130000	Teaching, Hourly	13,229,014	20.5%	14,457,313	18.7%	12,835,965	18.0%
140000	Non-Teaching, Hourly	483,545	0.8%	460,923	0.6%	763,648	1.1%
	Total Certificated Salaries	34,718,289	53.9%	35,796,965	46.3%	37,672,466	52.7%
210000	Classified, Regular	8,713,086	13.5%	9,394,662	12.2%	10,423,258	14.6%
220000	Instructional Aides, Regular	1,360,583	2.1%	1,658,746	2.1%	1,679,237	2.4%
230000	Sub/Relief, Unclassified	283,108	0.4%	274,918	0.4%	315,376	0.4%
240000	Instructional Aides, Non-Perm	252,626	0.4%	364,101	0.5%	574,509	0.8%
	Total Non-Certificated Salaries	10,609,404	16.5%	11,692,427	15.1%	12,992,380	18.2%
390000	Misc Employee Benefits	15,544,191	24.1%	12,756,454	16.5%	13,536,944	18.9%
	Total Benefits	15,544,191	24.1%	12,756,454	16.5%	13,536,944	18.9%
420000	Books	7,234	0.0%	8,697	0.0%	8,697	0.0%
440000	Instructional Media Materials	0	0.0%	12,207	0.0%	12,207	0.0%
450000	Supplies	299,069	0.5%	827,284	1.1%	759,989	1.1%
	Total Printing & Supplies	306,302	0.5%	848,188	1.1%	780,893	1.1%
540000	Insurance	1,423	0.0%	1,423	0.0%	1,423	0.0%
550000	Utilities & Housekeeping Expense	1,725,207	2.7%	2,382,036	3.1%	2,463,956	3.4%
560000	Contracts & Rentals	55,256	0.1%	674,461	0.9%	674,817	0.9%
580000	Other Expense	1,044,405	1.6%	2,073,407	2.7%	1,791,565	2.5%
	Total Operating Expenses	2,826,291	4.4%	5,131,327	6.6%	4,931,761	6.9%
640000	Equipment	62,512	0.1%	125,846	0.2%	115,793	0.2%
650000	Lease/Purchase	12,594	0.0%	17,144	0.0%	17,144	0.0%
	Total Capital Outlay	75,106	0.1%	142,990	0.2%	132,937	0.2%
739900	Intrafund Transfer - Restr/Unrestr	484,091	0.8%	535,328	0.7%	643,271	0.9%
740000	Reallocations/Adjustments	(139,823)	-0.2%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	10,362,769	13.4%	749,745	1.0%
	Total Other	344,268	0.5%	10,898,097	14.1%	1,393,016	1.9%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	64,423,851	100.0%	77,266,448	100.0%	71,440,397	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	9,274,349	21.2%	7,926,396	17.2%	9,379,861	20.3%
120000	Non-Teaching, Regular	3,186,017	7.3%	4,869,972	10.6%	4,002,028	8.7%
130000	Teaching, Hourly	10,739,908	24.5%	9,117,672	19.8%	8,389,740	18.2%
140000	Non-Teaching, Hourly	655,190	1.5%	238,133	0.5%	366,139	0.8%
	Total Certificated Salaries	23,855,465	54.5%	22,152,173	48.2%	22,137,768	47.9%
210000	Classified, Regular	6,909,754	15.8%	7,178,766	15.6%	7,884,617	17.1%
220000	Instructional Aides, Regular	1,045,153	2.4%	866,254	1.9%	977,074	2.1%
230000	Sub/Relief, Unclassified	145,322	0.3%	207,604	0.5%	368,450	0.8%
240000	Instructional Aides, Non-Perm	260,940	0.6%	251,730	0.5%	251,580	0.5%
	Total Non-Certificated Salaries	8,361,169	19.1%	8,504,354	18.5%	9,481,721	20.5%
390000	Misc Employee Benefits	10,776,135	24.6%	8,510,976	18.5%	8,373,706	18.1%
	Total Benefits	10,776,135	24.6%	8,510,976	18.5%	8,373,706	18.1%
420000	Books	0	0.0%	21,043	0.0%	0	0.0%
440000	Instructional Media Materials	0	0.0%	81,454	0.2%	0	0.0%
450000	Supplies	52,121	0.1%	380,664	0.8%	412,850	0.9%
	Total Printing & Supplies	52,121	0.1%	483,161	1.1%	412,850	0.9%
550000	Utilities & Housekeeping Expense	730,793	1.7%	1,966,028	4.3%	2,081,100	4.5%
560000	Contracts & Rentals	159,603	0.4%	997,162	2.2%	738,950	1.6%
580000	Other Expense	(102,501)	-0.2%	1,386,925	3.0%	1,771,582	3.8%
	Total Operating Expenses	787,895	1.8%	4,350,115	9.5%	4,591,632	9.9%
640000	Equipment	7,098	0.0%	238,397	0.5%	109,800	0.2%
650000	Lease/Purchase	3,624	0.0%	22,042	0.0%	5,000	0.0%
	Total Capital Outlay	10,722	0.0%	260,439	0.6%	114,800	0.2%
739900	Intrafund Transfer - Restr/Unrestr	142,689	0.3%	94,350	0.2%	76,881	0.2%
740000	Reallocations/Adjustments	(209,230)	-0.5%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,640,387	3.6%	1,021,825	2.2%
	Total Other	(66,541)	-0.2%	1,734,737	3.8%	1,098,706	2.4%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	43,776,967	100.0%	45,995,955	100.0%	46,211,183	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
120000	Non-Teaching, Regular	2,378,232	7.7%	2,012,989	6.3%	2,281,501	6.5%
130000	Teaching, Hourly	27,122	0.1%	0	0.0%	0	0.0%
140000	Non-Teaching, Hourly	2,133	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	2,407,487	7.8%	2,012,989	6.3%	2,281,501	6.5%
210000	Classified, Regular	16,484,868	53.4%	16,579,540	51.8%	18,422,138	52.7%
220000	Instructional Aides, Regular	0	0.0%	0	0.0%	131,904	0.4%
230000	Sub/Relief, Unclassified	563,480	1.8%	286,629	0.9%	268,275	0.8%
240000	Instructional Aides, Non-Perm	524	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	17,048,871	55.3%	16,866,169	52.7%	18,822,317	53.9%
390000	Misc Employee Benefits	9,339,359	30.3%	9,344,037	29.2%	9,774,165	28.0%
	Total Benefits	9,339,359	30.3%	9,344,037	29.2%	9,774,165	28.0%
450000	Supplies	50,741	0.2%	130,606	0.4%	140,288	0.4%
	Total Printing & Supplies	50,741	0.2%	130,606	0.4%	140,288	0.4%
550000	Utilities & Housekeeping Expense	5,053	0.0%	50,823	0.2%	52,823	0.2%
560000	Contracts & Rentals	210,123	0.7%	873,670	2.7%	584,853	1.7%
570000	Legal, Election, Audit	0	0.0%	67,693	0.2%	38,000	0.1%
580000	Other Expense	1,656,067	5.4%	2,483,817	7.8%	3,034,394	8.7%
590000	Misc Other Expense	0	0.0%	13,000	0.0%	13,000	0.0%
	Total Operating Expenses	1,871,243	6.1%	3,489,003	10.9%	3,723,070	10.7%
640000	Equipment	79,582	0.3%	84,155	0.3%	93,039	0.3%
650000	Lease/Purchase	47,619	0.2%	94,560	0.3%	90,000	0.3%
	Total Capital Outlay	127,201	0.4%	178,715	0.6%	183,039	0.5%
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	30,844,903	100.0%	32,021,519	100.0%	34,924,380	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

Information Technology
Unrestricted General Fund by Sub-Major Commitment Item

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	9,830,713	65.2%	10,346,449	54.1%	10,872,439	58.2%
220000	Instructional Aides, Regular	0	0.0%	0	0.0%	372,775	2.0%
230000	Sub/Relief, Unclassified	283,278	1.9%	460,000	2.4%	130,000	0.7%
	Total Non-Certificated Salaries	10,113,991	67.1%	10,806,449	56.5%	11,375,214	60.9%
390000	Misc Employee Benefits	4,399,955	29.2%	4,769,742	24.9%	4,914,456	26.3%
	Total Benefits	4,399,955	29.2%	4,769,742	24.9%	4,914,456	26.3%
450000	Supplies	113,502	0.8%	314,992	1.6%	35,800	0.2%
	Total Printing & Supplies	113,502	0.8%	314,992	1.6%	35,800	0.2%
550000	Utilities & Housekeeping Expense	94,467	0.6%	164,328	0.9%	170,000	0.9%
560000	Contracts & Rentals	1,898	0.0%	442,217	2.3%	602,000	3.2%
580000	Other Expense	253,765	1.7%	659,601	3.4%	342,600	1.8%
	Total Operating Expenses	350,130	2.3%	1,266,146	6.6%	1,114,600	6.0%
640000	Equipment	105,804	0.7%	151,309	0.8%	200,000	1.1%
	Total Capital Outlay	105,804	0.7%	151,309	0.8%	200,000	1.1%
790000	Unallocated/Reserves	0	0.0%	1,833,273	9.6%	1,043,809	5.6%
	Total Other	0	0.0%	1,833,273	9.6%	1,043,809	5.6%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	15,083,382	100.0%	19,141,911	100.0%	18,683,879	100.0%

*2021-22 Current Budget is as of April 2022 closing.

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

**Districtwide Accounts
Unrestricted General Fund**

	2020-21 Actual Expenditure	2021-22 Current Budget*	2022-23 Tentative Budget	2022-23 % of Total
A. Operating Budgets				
Academic Senate	864,510	884,725	916,962	0.74%
Accreditation	-	12,000	133,000	0.11%
African American Outreach Initiative	124,364	38,559	-	0.00%
Audit Expense	602,000	700,000	700,000	0.57%
Benefits - Retiree	23,951,547	25,570,015	25,570,015	20.74%
Central Financial Aid Unit	1,505,389	1,543,741	1,836,632	1.49%
Dolores Huerta Center	343,598	359,595	398,906	0.32%
DW Mandatory Memberships	460,296	608,717	583,124	0.47%
DW Marketing (Public Relations)	1,556,095	1,409,417	1,236,000	1.00%
Employee Assistance Program	105,741	241,012	850,800	0.69%
Environmental Health & Safety	280,165	700,349	765,500	0.62%
Framework for Racial Equality	1,700,000	800,000	-	0.00%
Gold Creek	87,393	165,056	162,172	0.13%
HR-Training & Development	85,006	398,539	300,000	0.24%
Metro Records	94,998	98,105	106,166	0.09%
Special Projects	396,446	642,340	1,557,229	1.26%
Operating Budgets - Total	32,157,548	34,172,170	35,116,506	28.48%
B. Operating budgets with Var Exp				
Collective Bargaining	368,030	1,156,000	1,156,000	0.94%
Insurance	5,303,134	7,449,650	7,347,000	5.96%
Legal Expense	3,931,380	4,341,314	3,318,848	2.69%
Reserve for Ins/Legal/WC	-	1,571,080	2,919,234	2.37%
Staff Training, Legal	114,000	394,000	165,000	0.13%
Worker's Compensation	4,786,810	5,056,213	5,060,550	4.10%
Operating Budgets with Variable Exp - Total	14,503,355	19,968,257	19,966,632	16.19%
C. Other Centralized Accounts				
AB-705	-	1,796,499	1,650,000	1.34%
Board Election	8,956,078	3,000,000	3,000,000	2.43%
District/Campus Safety	22,730,396	21,814,692	29,545,663	23.96%
Districtwide Benefits	32,643	70,000	70,000	0.06%
Emergency Preparedness	77,868	80,000	80,000	0.06%
Financial Services	72,260	69,440	150,100	0.12%
Health Benefits Administration	405,914	964,793	475,000	0.39%
LA College Promise	50,000	50,000	50,000	0.04%
Project Match	100,195	117,000	117,000	0.09%
Public Policy (State & Federal Advocates)	489,874	967,878	664,700	0.54%
Staff Development	1,750	95,083	30,000	0.02%
SW WEC Settlement	-	-	306,117	0.25%
Tuition Reimbursement	243,671	728,521	533,000	0.43%
Vacation Balance	914,422	900,000	900,000	0.73%
Wellness Program	12,853	227,583	153,000	0.12%
Other Centralized Accounts - Total	34,087,925	30,881,489	37,724,580	29.25%
D. Information Technology				
IT-Academic & Student Applications	2,275,849	4,126,423	5,553,668	4.50%
IT-Cyber Security	-	250,000	250,000	0.20%
IT-Districtwide College Technology Services	1,553,516	5,849,392	4,082,464	3.31%
IT-ERP/SAP	1,385,945	4,129,097	2,110,162	1.71%
IT-Information Security	-	659,006	757,200	0.61%
IT-Network	127,453	531,897	3,136,781	2.54%
IT-Region 1 College Technology Services	3,882,022	3,931,974	4,359,922	3.54%
IT-Region 2 College Technology Services	3,149,967	3,196,409	3,197,466	2.59%
IT-Region 3 College Technology Services	2,853,932	3,096,822	3,124,931	2.53%
IT-Service Center	873,228	1,105,761	697,000	0.57%
IT-SIS Modernization Project	4,780	-	-	0.00%
IT-SIS Project Completion (FR SMC)	87,364	1	-	0.00%
IT-Software System	571,299	1,951,648	932,694	0.76%
IT-Special Project-ERP System	-	600,000	-	0.00%
IT-Special Project-Website Redesign	130,000	2,918,629	-	0.00%
IT-Student Systems & Web Services	1,865,194	3,476,265	2,307,297	1.87%
Information Technology - Total	18,760,550	35,823,324	30,509,585	24.74%
Grand Total	99,509,378	120,845,240	123,317,303	100.00%

*2021-22 Current Budget is as of April 2022 close.

Restricted General Fund Appropriations

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

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
110000	Teaching, Regular	1,088,828	0.5%	1,651,385	0.3%	339,962	0.3%
120000	Non-Teaching, Regular	29,239,392	14.6%	37,608,613	7.7%	18,376,875	17.0%
130000	Teaching, Hourly	3,823,935	1.9%	14,976,975	3.1%	177,380	0.2%
140000	Non-Teaching, Hourly	16,850,241	8.4%	29,368,383	6.0%	7,879,371	7.3%
190000	Misc Certificated Salaries	(35,791)	0.0%	69,074	0.0%	240,148	0.2%
	Total Certificated Salaries	50,966,606	25.4%	83,674,430	17.2%	27,013,736	25.0%
210000	Classified, Regular	24,617,995	12.3%	29,753,602	6.1%	14,924,495	13.8%
220000	Instructional Aides, Regular	3,087,830	1.5%	3,587,073	0.7%	1,782,304	1.7%
230000	Sub/Relief, Unclassified	25,879,306	12.9%	24,650,616	5.1%	9,085,533	8.4%
240000	Instructional Aides, Non-Perm	3,710,688	1.9%	5,373,159	1.1%	3,408,934	3.2%
290000	Misc Non-Certificated Salaries	0	0.0%	50,000	0.0%	50,000	0.0%
	Total Non-Certificated Salaries	57,295,820	28.6%	63,414,450	13.0%	29,251,266	27.1%
310000	STRS Employer Contributions	3	0.0%	0	0.0%	0	0.0%
350000	State Unemployment Insurance	693	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	28,742,781	14.3%	34,566,518	7.1%	14,246,146	13.2%
	Total Benefits	28,743,477	14.3%	34,566,518	7.1%	14,246,146	13.2%
420000	Books	970,214	0.5%	1,177,559	0.2%	97,120	0.1%
440000	Instructional Media Materials	2,565,573	1.3%	10,279,380	2.1%	5,005,557	4.6%
450000	Supplies	5,849,036	2.9%	21,834,515	4.5%	1,450,460	1.3%
470000	Materials Fees	3,061	0.0%	12,000	0.0%	4,000	0.0%
	Total Printing & Supplies	9,387,884	4.7%	33,303,454	6.8%	6,557,137	6.1%
540000	Insurance	0	0.0%	175,376	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	3,466,995	1.7%	5,499,450	1.1%	99,484	0.1%
560000	Contracts & Rentals	9,187,577	4.6%	52,115,562	10.7%	7,288,322	6.7%
580000	Other Expense	7,239,409	3.6%	52,189,692	10.7%	5,284,686	4.9%
590000	Misc Other Expense	0	0.0%	2,116,341	0.4%	1,145,321	1.1%
	Total Operating Expenses	19,893,980	9.9%	112,096,421	23.0%	13,817,813	12.8%
610000	Sites	13,021	0.0%	0	0.0%	0	0.0%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
630000	Books and Materials For Libraries	399,146	0.2%	333,125	0.1%	0	0.0%
640000	Equipment	9,297,758	4.6%	39,021,965	8.0%	1,302,209	1.2%
650000	Lease/Purchase	2,397	0.0%	39,566	0.0%	2,559	0.0%
	Total Capital Outlay	9,712,322	4.8%	39,394,656	8.1%	1,304,768	1.2%
720000	Tuition Transfers	3,453,970	1.7%	3,168,341	0.6%	0	0.0%
730000	Interfund Transfers	7,723,114	3.9%	0	0.0%	0	0.0%
739900	Intrafund Transfers	9,998,106	5.0%	0	0.0%	0	0.0%
750000	Loans/Grants	3,383,659	1.7%	15,197,745	3.1%	492,404	0.5%
760000	Other Payments	0	0.0%	3,750	0.0%	0	0.0%
790000	Unallocated/Reserves	4,642	0.0%	102,966,849	21.1%	15,300,698	14.2%
	Total Other	24,563,491	12.2%	121,336,685	24.9%	15,793,102	14.6%
	Less Intrafund w/in Loc	0		0		0	
	Total Restricted General Fund	200,563,580	100.0%	487,786,614	100.0%	107,983,968	100.0%

*2021-22 Current Budget is as of April 2022 closing.

Restricted General Fund Appropriations by Fund and Location

Description	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ESC/DW	Total Tentative
Adult Education	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	3,227,127	7,727,127
CA College Promise	0	0	0	0	0	0	0	0	0	0	0
CalWORKs (Child Care/Non-Child Care) / TANF	882,024	935,489	459,950	563,097	504,117	868,042	1,148,611	1,217,029	551,582	0	7,129,941
Community Services	807,975	368,898	18,000	0	134,749	0	0	1,470,000	318,391	0	3,118,013
CTE Transitions	0	0	0	0	0	0	0	0	0	0	0
Disabled Student Programs & Services (DSPS)	839,197	1,351,163	801,417	450,998	922,024	327,756	794,595	1,441,817	478,196	0	7,407,163
Equal Employment Opportunity	0	0	0	0	0	0	0	0	0	0	0
Extended Opportunities Programs & Services (EOPS)	1,117,640	1,318,728	860,065	718,183	623,568	332,225	890,391	498,924	452,666	0	6,812,390
Extended Opportunities Programs & Services-NEXTUP (EOPS-NEXTUP)	134,447	129,166	166,460	175,578	183,029	0	99,257	196,488	28,000	0	1,112,425
Extended Opportunities Programs & Services-CARE (EOPS-CARE)	119,630	154,028	125,952	71,005	19,457	132,471	115,794	83,192	68,680	0	890,209
Financial Aid Technology	0	0	0	0	0	0	0	0	0	0	0
Federal Perkins IV (CTE)	0	0	0	0	0	0	0	0	0	0	0
Federal Work Study	388,457	660,283	215,724	181,177	395,743	145,166	301,177	362,180	305,327	21,263	2,976,497
Foster and Kinship Care Education	123,356	104,019	145,872	207,689	86,013	102,340	134,706	0	108,720	0	1,012,715
Health Services	840,867	900,000	200,000	470,000	770,000	181,252	392,091	576,000	350,000	0	4,680,210
One-time Block Grants	0	0	0	0	0	0	0	0	0	0	0
Parking	10,000	240,000	60,000	86,000	149,014	163,818	85,405	340,000	150,000	0	1,284,237
Staff/Faculty Development	0	0	0	0	0	0	0	0	0	0	0
Strong Workforce	1,161,546	2,828,485	380,001	560,265	1,116,121	294,410	2,120,073	968,811	1,139,356	0	10,569,068
Student Equity	0	0	0	0	0	0	0	0	0	0	0
Student Financial Aid Administration	452,472	803,294	254,448	311,431	494,002	315,686	345,045	493,531	394,629	0	3,864,538
Student Equity and Achievement (SEA)	5,031,661	10,362,142	2,926,306	3,142,059	5,080,077	3,072,392	5,565,549	4,829,860	3,830,123	0	43,840,169
Veteran's Resource Center	0	0	0	0	0	0	0	0	0	0	0
Other Specially Funded Programs	375,860	797,302	185,586	222,050	446,673	133,400	330,490	376,188	268,140	2,423,577	5,559,266
Total Restricted General Fund	12,785,132	21,452,997	7,299,781	7,659,532	11,424,587	6,568,958	12,823,184	13,354,020	8,943,810	5,671,967	107,983,968

Restricted General Fund Appropriations by Program

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
Adult Education	8,327,849	4.15	12,446,958	2.55	7,727,127	7.16
CA College Promise	4,855,031	2.42	5,581,222	1.14	0	0.00
CalWORKs (Child Care/Non-Child Care) / TANF	6,076,992	3.03	10,850,844	2.22	7,129,941	6.60
Community Services	-2,186,325	-1.09	6,698,875	1.37	3,118,013	2.89
CTE Transitions	-943	0.00	0	0.00	0	0.00
Disabled Student Programs & Services (DSPS)	8,073,869	4.03	8,943,037	1.83	7,407,163	6.86
Equal Employment Opportunity	7,385	0.00	193,483	0.04	0	0.00
Extended Opportunities Programs & Services (EOPS)	7,917,470	3.95	8,488,020	1.74	6,812,390	6.31
Extended Opportunities Programs & Services-NEXTUP (EOPS-NEXTUP)	1,701,608	0.85	2,273,595	0.47	1,112,425	1.03
Extended Opportunities Programs & Services-CARE (EOPS-CARE)	843,796	0.42	913,943	0.19	890,209	0.82
Financial Aid Technology	55,638	0.03	608,983	0.12	0	0.00
Federal Perkins IV (CTE)	4,313,047	2.15	4,519,571	0.93	0	0.00
Federal Work Study	1,436,172	0.72	2,293,414	0.47	2,976,497	2.76
Foster and Kinship Care Education	1,146,381	0.57	1,110,210	0.23	1,012,715	0.94
Health Services	1,994,259	0.99	7,026,653	1.44	4,680,210	4.33
One-time Block Grants	1,519,237	0.76	18,548,195	3.80	0	0.00
Parking	-1,915,772	-0.96	5,917,493	1.21	1,284,237	1.19
Staff/Faculty Development	0	0.00	346,792	0.07	0	0.00
Strong Workforce	10,095,695	5.03	31,637,729	6.49	10,569,068	9.79
Student Equity	47,454	0.02	0	0.00	0	0.00
Student Financial Aid Administration	5,184,097	2.58	4,653,810	0.95	3,864,538	3.58
Student Equity and Achievement (SEA)	44,209,766	22.04	56,871,217	11.66	43,840,169	40.60
Veteran's Resource Center	245,768	0.12	1,499,126	0.31	0	0.00
Other Specially Funded Programs	96,615,107	48.17	296,363,444	60.76	5,559,266	5.15
Total Restricted General Fund	200,563,580	100.00	487,786,614	100.00	107,983,968	100.00

*Current Budget as of April 2022 cyclical closing.

Adult Education

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	776,635	9.33	1,776,154	14.27	500,000	6.47
East	904,246	10.86	1,362,222	10.94	500,000	6.47
Harbor	527,302	6.33	783,605	6.30	500,000	6.47
Mission	727,734	8.74	998,899	8.03	500,000	6.47
Pierce	624,737	7.50	521,963	4.19	500,000	6.47
Southwest	1,203,018	14.45	1,591,069	12.78	500,000	6.47
Trade-tech	667,828	8.02	991,478	7.97	500,000	6.47
Valley	1,207,698	14.50	1,563,069	12.56	500,000	6.47
West	988,925	11.87	1,417,014	11.38	500,000	6.47
ESC	699,726	8.40	1,441,485	11.58	3,227,127	41.76
Total Adult Education	8,327,849	100.00	12,446,958	100.00	7,727,127	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10460-10464.

CA College Promise

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	4,855,031	100.00	5,581,222	100.00	0	0.00
Total CA College Promise	4,855,031	100.00	5,581,222	100.00	0	0.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10407-10409.

Note: Funding for fiscal year 2022-23 has not been budgeted at Tentative Budget.

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

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	710,820	11.70	1,216,194	11.21	882,024	12.37
East	765,543	12.60	1,320,440	12.17	935,489	13.12
Harbor	427,774	7.04	534,765	4.93	459,950	6.45
Mission	634,902	10.45	637,341	5.87	563,097	7.90
Pierce	486,978	8.01	659,568	6.08	504,117	7.07
Southwest	460,671	7.58	2,250,107	20.74	868,042	12.17
Trade-tech	1,002,116	16.49	1,665,540	15.35	1,148,611	16.11
Valley	1,198,790	19.73	1,726,095	15.91	1,217,029	17.07
West	389,399	6.41	840,794	7.75	551,582	7.74
ESC	0	0.00	0	0.00	0	0.00
Total CalWORKs	6,076,992	100.00	10,850,844	100.00	7,129,941	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10440-10444, 10445-10447, 10448-10451.

Community Services

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	240,130	-10.98	989,862	14.78	807,975	25.91
East	(331,614)	15.17	914,220	13.65	368,898	11.83
Harbor	(583,595)	26.69	659,658	9.85	18,000	0.58
Mission	3,627	-0.17	1,573	0.02	0	0.00
Pierce	(743,540)	34.01	986,265	14.72	134,749	4.32
Southwest	0	0.00	53,775	0.80	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	(1,047,065)	47.89	2,096,918	31.30	1,470,000	47.15
West	275,732	-12.61	996,604	14.88	318,391	10.21
ESC	0	0.00	0	0.00	0	0.00
Total Community Services	(2,186,325)	100.00	6,698,875	100.00	3,118,013	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10010.

CTE Transitions

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	(918)	97.29	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	(26)	2.71	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total CTE Transitions	(943)	100.00	0	0.00	0	0.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10560-10565.

Note: This program was discontinued in 2020-21.

Disabled Student Programs & Services (DSPS)

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	971,784	12.04	961,908	10.76	839,197	11.33
East	1,571,843	19.47	1,660,981	18.57	1,351,163	18.24
Harbor	961,255	11.91	914,970	10.23	801,417	10.82
Mission	441,425	5.47	602,046	6.73	450,998	6.09
Pierce	1,128,912	13.98	1,028,445	11.50	922,024	12.45
Southwest	347,840	4.31	398,197	4.45	327,756	4.42
Trade-tech	830,925	10.29	1,202,651	13.45	794,595	10.73
Valley	1,267,674	15.70	1,652,537	18.48	1,441,817	19.47
West	552,212	6.84	521,302	5.83	478,196	6.46
ESC	0	0.00	0	0.00	0	0.00
Total DSPS	8,073,869	100.00	8,943,037	100.00	7,407,163	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10404-10406 and 10420.

Equal Employment Opportunity

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	7,385	100.00	193,483	100.00	0	0.00
Total Equal Employment	7,385	100.00	193,483	100.00	0	0.00

*Current Budget as of April 2022 cyclical closing.
Includes fund 10436.

Note: Funding for 2022-23 has not been budgeted at Tentative Budget.

Extended Opportunities Programs & Services (EOPS)

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	1,204,021	15.21	1,294,838	15.25	1,117,640	16.41
East	1,313,640	16.59	1,416,893	16.69	1,318,728	19.36
Harbor	770,422	9.73	887,381	10.45	860,065	12.63
Mission	655,953	8.28	775,984	9.14	718,183	10.54
Pierce	818,684	10.34	799,660	9.42	623,568	9.15
Southwest	674,166	8.51	801,388	9.44	332,225	4.88
Trade-tech	1,175,163	14.84	1,050,069	12.37	890,391	13.07
Valley	890,048	11.24	962,952	11.34	498,924	7.32
West	415,372	5.25	498,855	5.88	452,666	6.64
ESC	0	0.00	0	0.00	0	0.00
Total EOPS	7,917,470	100.00	8,488,020	100.00	6,812,390	100.00

*Current Budget as of April 2022 cyclical closing.

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

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

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	192,068	11.29	215,862	9.49	134,447	12.09
East	260,137	15.29	172,149	7.57	129,166	11.61
Harbor	252,818	14.86	273,602	12.03	166,460	14.96
Mission	196,861	11.57	389,004	17.11	175,578	15.78
Pierce	160,332	9.42	220,578	9.70	183,029	16.45
Southwest	160,931	9.46	436,472	19.20	0	0.00
Trade-tech	224,259	13.18	209,518	9.22	99,257	8.92
Valley	155,799	9.16	180,151	7.92	196,488	17.66
West	98,403	5.78	176,259	7.75	28,000	2.52
ESC	0	0.00	0	0.00	0	0.00
Total NextUp	1,701,608	100.00	2,273,595	100.00	1,112,425	100.00

*Current Budget as of April 2022 cyclical closing.

Includes only funds in General Fund portion of the program (funds 10401-10403).

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

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	126,384	14.98	126,277	13.82	119,630	13.44
East	187,141	22.18	162,019	17.73	154,028	17.30
Harbor	104,415	12.37	122,205	13.37	125,952	14.15
Mission	87,333	10.35	82,603	9.04	71,005	7.98
Pierce	24,299	2.88	24,516	2.68	19,457	2.19
Southwest	142,924	16.94	130,171	14.24	132,471	14.88
Trade-tech	30,876	3.66	79,125	8.66	115,794	13.01
Valley	70,340	8.34	84,483	9.24	83,192	9.35
West	70,084	8.31	102,544	11.22	68,680	7.72
ESC	0	0.00	0	0.00	0	0.00
Total EOPS-CARE	843,796	100.00	913,943	100.00	890,209	100.00

*Current Budget as of April 2022 cyclical closing.

Includes only funds in General Fund portion of the program (funds 10867-10869).

Financial Aid Technology

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	0	0.00	28,869	4.74	0	0.00
East	14,805	26.61	9,715	1.60	0	0.00
Harbor	0	0.00	7,682	1.26	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	30,510	5.01	0	0.00
Southwest	0	0.00	19,517	3.20	0	0.00
Trade-tech	0	0.00	18,630	3.06	0	0.00
Valley	0	0.00	31,683	5.20	0	0.00
West	0	0.00	12,738	2.09	0	0.00
ESC	40,833	73.39	449,639	73.83	0	0.00
Total Financial Aid Technology	55,638	100.00	608,983	100.00	0	0.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10492-10494.

Note: Funding for 2022-23 has not been budgeted at Tentative Budget.

Federal Perkins IV (CTE)

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	468,032	10.85	506,665	11.21	0	0.00
East	811,191	18.81	839,177	18.57	0	0.00
Harbor	244,944	5.68	257,735	5.70	0	0.00
Mission	340,879	7.90	361,814	8.01	0	0.00
Pierce	493,677	11.45	519,418	11.49	0	0.00
Southwest	240,426	5.57	263,158	5.82	0	0.00
Trade-tech	547,566	12.70	551,733	12.21	0	0.00
Valley	455,956	10.57	472,866	10.46	0	0.00
West	505,018	11.71	531,782	11.77	0	0.00
ESC	205,358	4.76	215,223	4.76	0	0.00
Total Federal Perkins IV (CTE)	4,313,047	100.00	4,519,571	100.00	0	0.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10580-10585.

Note: Funding for fiscal year 2022-23 has not been budgeted at Tentative Budget.

Federal Work Study

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	398,231	27.73	454,149	19.80	388,457	13.05
East	318,890	22.20	496,800	21.66	660,283	22.18
Harbor	90,052	6.27	65,929	2.87	215,724	7.25
Mission	151,811	10.57	105,588	4.60	181,177	6.09
Pierce	80,061	5.57	59,099	2.58	395,743	13.30
Southwest	50,675	3.53	74,816	3.26	145,166	4.88
Trade-tech	50,012	3.48	462,859	20.18	301,177	10.12
Valley	212,359	14.79	453,123	19.76	362,180	12.17
West	84,082	5.85	93,717	4.09	305,327	10.26
ESC	0	0.00	27,334	1.19	21,263	0.71
Total Federal Work Study	1,436,172	100.00	2,293,414	100.00	2,976,497	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10453-10458.

Foster & Kinship Care Education (FKCE)

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	137,500	11.99	136,730	12.32	123,356	12.18
East	121,652	10.61	111,848	10.07	104,019	10.27
Harbor	158,979	13.87	166,529	15.00	145,872	14.40
Mission	218,468	19.06	223,992	20.18	207,689	20.51
Pierce	96,776	8.44	95,158	8.57	86,013	8.49
Southwest	123,269	10.75	110,043	9.91	102,340	10.11
Trade-tech	153,970	13.43	144,846	13.05	134,706	13.30
Valley	0	0.00	0	0.00	0	0.00
West	135,767	11.84	121,064	10.90	108,720	10.74
ESC	0	0.00	0	0.00	0	0.00
Total FKCE	1,146,381	100.00	1,110,210	100.00	1,012,715	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10422-10425.

Health Services

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	262,432	13.16	550,646	7.84	840,867	17.97
East	326,780	16.39	2,091,759	29.77	900,000	19.23
Harbor	192,566	9.66	165,082	2.35	200,000	4.27
Mission	123,641	6.20	447,020	6.36	470,000	10.04
Pierce	487,753	24.46	953,037	13.56	770,000	16.45
Southwest	104,650	5.25	228,664	3.25	181,252	3.87
Trade-tech	65,918	3.31	802,253	11.42	392,091	8.38
Valley	255,372	12.81	1,252,420	17.82	576,000	12.31
West	175,147	8.78	535,772	7.62	350,000	7.48
ESC	0	0.00	0	0.00	0	0.00
Total Health Services	1,994,259	100.00	7,026,653	100.00	4,680,210	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10135.

One-Time Block Grants

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	0	0.00	2,165,379	11.67	0	0.00
East	23,972	0.51	5,421,720	29.23	0	0.00
Harbor	24	0.00	1,133,491	6.11	0	0.00
Mission	189,119	4.04	1,760,930	9.49	0	0.00
Pierce	649,696	13.88	506,506	2.73	0	0.00
Southwest	73,506	1.57	1,360,553	7.34	0	0.00
Trade-tech	264,317	5.65	3,538,482	19.08	0	0.00
Valley	223,360	4.77	887,918	4.79	0	0.00
West	95,243	2.04	1,773,216	9.56	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total One-Time Block Grants	1,519,237	100.00	18,548,195	100.00	0	0.00

*Current Budget as of April 2022 cyclical closing.
Includes One-Time Block Grants (funds 10116, 10125-10128, 10131-10134, 10136-10138).
Note: Funding for fiscal year 2022-23 has not been budgeted at Tentative Budget.

Parking

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	(7,520)	0.39	232,340	3.93	10,000	0.78
East	(615,752)	32.14	993,948	16.80	240,000	18.69
Harbor	69,933	-3.65	131,195	2.22	60,000	4.67
Mission	(31,595)	1.65	69,785	1.18	86,000	6.70
Pierce	(502,163)	26.21	1,009,292	17.06	149,014	11.60
Southwest	(145,299)	7.58	365,657	6.18	163,818	12.76
Trade-tech	(215,429)	11.25	360,681	6.10	85,405	6.65
Valley	(467,893)	24.42	2,504,595	42.33	340,000	26.47
West	(55)	0.00	250,000	4.22	150,000	11.68
ESC	0	0.00	0	0.00	0	0.00
Total Parking	(1,915,772)	100.00	5,917,493	100.00	1,284,237	100.00

*Current Budget as of April 2022 cyclical closing.
Includes fund 10145.

Staff/Faculty Development

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	0	0.00	23,106	6.66	0	0.00
East	0	0.00	34,978	10.09	0	0.00
Harbor	0	0.00	11,599	3.34	0	0.00
Mission	0	0.00	13,425	3.87	0	0.00
Pierce	0	0.00	23,721	6.84	0	0.00
Southwest	0	0.00	10,137	2.92	0	0.00
Trade-tech	0	0.00	19,303	5.57	0	0.00
Valley	0	0.00	21,918	6.32	0	0.00
West	0	0.00	14,795	4.27	0	0.00
ESC	0	0.00	173,810	50.12	0	0.00
Total Staff/Faculty Development	0	0.00	346,792	100.00	0	0.00

*Current Budget as of April 2022 cyclical closing.
Includes fund 10435.

Note: Funding for fiscal year 2022-23 has not been budgeted at Tentative Budget.

Strong Workforce

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	898,115	8.90	3,479,658	11.00	1,161,546	10.99
East	3,499,511	34.66	8,149,389	25.76	2,828,485	26.76
Harbor	290,646	2.88	1,006,694	3.18	380,001	3.60
Mission	485,705	4.81	1,672,773	5.29	560,265	5.30
Pierce	1,711,015	16.95	3,455,548	10.92	1,116,121	10.56
Southwest	142,306	1.41	722,274	2.28	294,410	2.79
Trade-tech	826,866	8.19	7,397,265	23.38	2,120,073	20.06
Valley	1,383,299	13.70	2,600,814	8.22	968,811	9.17
West	857,860	8.50	2,701,455	8.54	1,139,356	10.78
ESC	373	0.00	451,859	1.43	0	0.00
Total Strong Workforce	10,095,695	100.00	31,637,729	100.00	10,569,068	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10496-10500.

Student Equity

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	154	0.33	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	47,299	99.67	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total Student Equity	47,454	100.00	0	0.00	0	0.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10429 and 10433-10434.

Note: For fiscal year 2022-23 program has been discontinued and is now part of Student Equity and Achievement program.

Student Financial Aid Administration

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	542,686	10.47	538,714	11.58	452,472	11.71
East	1,018,300	19.64	940,243	20.20	803,294	20.79
Harbor	460,834	8.89	144,352	3.10	254,448	6.58
Mission	419,751	8.10	362,086	7.78	311,431	8.06
Pierce	625,281	12.06	550,470	11.83	494,002	12.78
Southwest	291,487	5.62	355,951	7.65	315,686	8.17
Trade-tech	442,602	8.54	460,940	9.90	345,045	8.93
Valley	620,439	11.97	577,669	12.41	493,531	12.77
West	517,700	9.99	414,136	8.90	394,629	10.21
ESC	245,018	4.73	309,249	6.65	0	0.00
Total SFAA	5,184,097	100.00	4,653,810	100.00	3,864,538	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10415-10419.

Student Equity & Achievement (SEA)

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	4,304,918	9.74	6,314,962	11.10	5,031,661	11.48
East	11,527,566	26.07	13,209,923	23.23	10,362,142	23.64
Harbor	2,829,685	6.40	3,305,959	5.81	2,926,306	6.67
Mission	3,587,549	8.11	3,754,771	6.60	3,142,059	7.17
Pierce	5,207,609	11.78	6,808,683	11.97	5,080,077	11.59
Southwest	2,906,004	6.57	3,801,415	6.68	3,072,392	7.01
Trade-tech	4,871,631	11.02	7,871,860	13.84	5,565,549	12.70
Valley	4,995,074	11.30	6,033,626	10.61	4,829,860	11.02
West	3,679,730	8.32	5,670,018	9.97	3,830,123	8.74
ESC	300,000	0.68	100,000	0.18	0	0.00
Total SEA	44,209,766	100.00	56,871,217	100.00	43,840,169	100.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 11400-11403.

Veterans Resource Center

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	81,828	33.29	142,168	9.48	0	0.00
East	56,389	22.94	171,130	11.42	0	0.00
Harbor	20,266	8.25	128,983	8.60	0	0.00
Mission	35,544	14.46	96,391	6.43	0	0.00
Pierce	0	0.00	234,555	15.65	0	0.00
Southwest	7,639	3.11	112,224	7.49	0	0.00
Trade-tech	7,246	2.95	250,416	16.70	0	0.00
Valley	36,856	15.00	160,645	10.72	0	0.00
West	0	0.00	202,614	13.52	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total Veteran's Resource Center	245,768	100.00	1,499,126	100.00	0	0.00

*Current Budget as of April 2022 cyclical closing.
Includes funds 10471-10474.

Note: Funding for fiscal year 2022-23 has not been budgeted at Tentative Budget.

Other Specially Funded Programs

Location	2020-21 Actual Expenditure	% of total	2021-22 Current Budget*	% of total	2022-23 Tentative Budget	% of total
City	10,670,174	11.04	35,274,165	11.90	375,860	6.76
East	17,034,200	17.63	54,407,249	18.36	797,302	14.34
Harbor	9,427,533	9.76	11,505,347	3.88	185,586	3.34
Mission	6,272,392	6.49	17,655,365	5.96	222,050	3.99
Pierce	9,049,098	9.37	35,171,555	11.87	446,673	8.03
Southwest	6,639,095	6.87	16,875,212	5.69	133,400	2.40
Trade-tech	10,716,385	11.09	45,090,437	15.21	330,490	5.94
Valley	15,011,045	15.54	32,459,941	10.95	376,188	6.77
West	8,938,830	9.25	30,621,920	10.33	268,140	4.82
ESC	0	0.00	0	0.00	0	0.00
Total Other SFP	2,856,356	2.96	17,302,253	5.84	2,423,577	43.60

*Current Budget as of April 2022 cyclical closing.

Includes Customized Workshop Program, Workforce Training Program, Community Partnership Training & Education, Customized Training Program, Community Services-Other, Business Center, Technical & Career Ed, Non-Resident Capital Outlay, Veteran's Reporting Fees, On-Going Block Grants, Lottery-Prop 20, Telecommunication & Technology Program, Federal PELL Grant (Funds 10465-10470), FSEOG (Funds 10475-10479), DPSS-CalWORKs, and funds above 10700 (if any).

Other Funds

Bookstore Fund

	2020-21 Year-End Actual	2021-22 Current Budget*	2022-23 Tentative Budget
State	0	0	0
Other - Local	7,733,918	16,575,778	17,474,616
Net Income	7,733,918	16,575,778	17,474,616
Plus: Incoming Transfers	6,763,241	274,545	531,555
Total Income	14,497,159	16,850,323	18,006,171
Beginning Balance	6,773,814	10,051,176	0
Adjustment to Beg. Balance	(415,795)	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	10,051,176	536,903	0
Amount Available	10,804,001	26,364,596	18,006,171

*2021-22 Current Budget is as of April 2022 closing.

Comments:

The Bookstore Fund generates income through sales. The Fund comprises the bookstore operations of the nine colleges. The beginning balance includes reserves for inventory, improvement reserves, and individual college balances, which are required for the operation of the bookstores. For 2022-23, the requirement for colleges to reserve 3% of projected annual sales for the Campus Improvement and Inventory Reserves continues to be suspended.

Bookstore Fund by Sub-Major Commitment Item

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	3,183,791	29.5%	3,567,066	13.5%	3,341,996	18.6%
230000	Sub/Relief, Unclassified	258,396	2.4%	448,547	1.7%	516,819	2.9%
240000	Instructional Aides, Non-Perm	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	3,442,187	31.9%	4,015,613	15.2%	3,858,815	21.4%
390000	Misc Employee Benefits	1,816,917	16.8%	1,960,535	7.4%	1,634,975	9.1%
	Total Benefits	1,816,917	16.8%	1,960,535	7.4%	1,634,975	9.1%
450000	Supplies	14,637	0.1%	69,031	0.3%	24,345	0.1%
460000	Bookstore	5,111,215	47.3%	12,040,402	45.7%	11,186,494	62.1%
	Total Printing & Supplies	5,125,851	47.4%	12,109,433	45.9%	11,210,839	62.3%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Exp.	89,333	0.8%	186,739	0.7%	146,719	0.8%
560000	Contracts & Rentals	37,769	0.3%	117,676	0.4%	118,042	0.7%
580000	Other Expense	278,287	2.6%	393,486	1.5%	691,229	3.8%
590000	Misc Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	405,389	3.8%	697,901	2.6%	955,990	5.3%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	13,657	0.1%	129,041	0.5%	345,552	1.9%
650000	Lease/Purchase	0	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	13,657	0.1%	129,041	0.5%	345,552	1.9%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	7,452,073	28.3%	0	0.0%
	Total Other	0	0.0%	7,452,073	28.3%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Bookstore	10,804,001	100.0%	26,364,596	100.0%	18,006,171	100.0%

*2021-22 Current Budget is as of April 2022 closing.

Building Fund

	2020-21 Year-End Actual	2021-22 Current Budget*	2022-23 Tentative Budget
New GO Bond Proceeds	0	0	0
Other - Local	2,523,777	2,687,789	1,064,227
Net Income	2,523,777	2,687,789	1,064,227
Plus: Incoming Transfers	0	0	0
Total Income	2,523,777	2,687,789	1,064,227
Beginning Balance	3,863,637,845	3,646,073,294	127,405,485
Recognition of Remaining Issues**	0	0	3,325,000,000
Adjustment to Beg. Balance	0	(81,235)	0
Less: Ending Balance	3,646,073,294	0	0
Amount Available	220,088,328	3,648,679,848	3,453,469,712

*2021-22 Current Budget is as of April 2022 closing.

** For presentation purposes, the remaining GO Bonds is \$375,000,000 for Measure J and \$2,950,000,000 for Measure CC.

Comments:

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

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

Building Fund by Sub-Major Commitment Item

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
210000	Non-Certificated Salaries	231,298	0.1%	0	0.0%	0	0.0%
	Total Non-Certif Salaries	231,298	0.1%	0	0.0%	0	0.0%
390000	Employee Benefits	96,900	0.0%	0	0.0%	0	0.0%
	Total Benefits	96,900	0.0%	0	0.0%	0	0.0%
420000	Books	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	3,785,720	1.7%	397,118	0.0%	0	0.0%
	Total Printing & Supplies	3,785,720	1.7%	397,118	0.0%	0	0.0%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
560000	Contracts & Rentals	9,812,614	4.5%	90,650,000	2.5%	45,050,000	1.3%
570000	Legal, Election, Audit	5,441,831	2.5%	17,425,000	0.5%	17,125,000	0.5%
580000	Other Expense	4,596,801	2.1%	1,209,289,555	33.1%	1,254,041,807	36.3%
590000	Misc Other Expense	495,865	0.2%	1,054,787	0.0%	34,484	0.0%
	Total Operating Expenses	20,347,111	9.2%	1,318,419,342	36.1%	1,316,251,291	38.1%
610000	Sites	24,894	0.0%	0	0.0%	0	0.0%
620000	Buildings	184,624,655	83.9%	2,162,362,777	59.3%	2,135,343,421	61.8%
640000	Equipment	10,977,750	5.0%	165,825,611	4.5%	0	0.0%
	Total Capital Outlay	195,627,299	88.9%	2,328,188,388	63.8%	2,135,343,421	61.8%
710000	Debt Service	0	0.0%	1,675,000	0.0%	1,875,000	
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	Total Other	0	0.0%	1,675,000	0.0%	1,875,000	0.1%
	Less Intrafund w/in Loc	0		0		0	
	Total Building Fund	220,088,328	100.0%	3,648,679,848	100.0%	3,453,469,712	100.0%

*2021-22 Current Budget is as of April 2022 closing.

Cafeteria Fund

	2020-21 Year-End Actual	2021-22 Current Budget*	2022-23 Tentative Budget
Federal	0	0	0
State	0	0	0
Other - Local	1,588	471,192	1,184,505
Net Income	1,588	471,192	1,184,505
Plus: Incoming Transfers	703,774	38,889	285,978
Total Income	705,362	510,081	1,470,483
Beginning Balance	1,130,934	1,782,765	0
Adjustment to Beg. Balance	(16,164)	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	1,782,766	0	0
Amount Available	37,367	2,292,846	1,470,483

*2021-22 Current Budget is as of April 2022 closing.

Comments:

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

Cafeteria Fund by Sub-Major Commitment Item

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
120000	Non-Teaching, Regular	33,430	89.5%	0	0.0%	0	0.0%
140000	Non-Teaching, Hourly	0	0.0%	5,000	0.2%	5,000	0.3%
	Total Certificated Salaries	33,430	89.5%	5,000	0.2%	5,000	0.3%
210000	Classified, Regular	0	0.0%	49,722	2.2%	118,129	8.0%
230000	Sub/Relief, Unclassified	0	0.0%	66,581	2.9%	128,500	8.7%
	Total Non-Certificated Salaries	0	0.0%	116,303	5.1%	246,629	16.8%
390000	Misc Employee Benefits	5,900	15.8%	34,028	1.5%	63,502	4.3%
	Total Benefits	5,900	15.8%	34,028	1.5%	63,502	4.3%
450000	Supplies	(2,147)	-5.7%	666,137	29.1%	857,500	58.3%
	Total Printing & Supplies	(2,147)	-5.7%	666,137	29.1%	857,500	58.3%
550000	Utilities & Housekeeping Expense	0	0.0%	51,465	2.2%	72,620	4.9%
560000	Contracts & Rentals	0	0.0%	3,000	0.1%	2,600	0.2%
580000	Other Expense	184	0.5%	52,713	2.3%	54,252	3.7%
590000	Misc Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	184	0.5%	107,178	4.7%	129,472	8.8%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	0	0.0%	14,444	0.6%	0	0.0%
	Total Capital Outlay	0	0.0%	14,444	0.6%	0	0.0%
730000	Interfund Transfer	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,349,756	58.9%	168,380	11.5%
	Total Other	0	0.0%	1,349,756	58.9%	168,380	11.5%
	Less Intrafund w/in Loc	0		0		0	
	Total Cafeteria	37,367	100.0%	2,292,846	100.0%	1,470,483	100.0%

*2021-22 Current Budget is as of April 2022 closing.

Child Development Fund

	2020-21 Year-End Actual	2021-22 Current Budget*	2022-23 Tentative Budget
Federal	1,391,709	3,480,034	0
State	9,448,879	10,522,207	1,216,712
Other - Local	9,963	125,918	22,251
Net Income	10,850,551	14,128,159	1,238,963
Plus: Incoming Transfers	1,398,327	631,640	1,613,787
Total Income	12,248,878	14,759,799	2,852,750
Beginning Balance	433,393	2,109,774	0
Adjustment to Beg. Balance	584,670	0	0
Reserve/Open Orders	3,007	41,899	0
Less: YE Open Orders	41,899	0	0
Less: Ending Balance	2,109,774	101,508	0
Amount Available	11,118,275	16,809,964	2,852,750

*2021-22 Current Budget is as of April 2022 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 \$22,251. The program is augmented by college support through interfund transfers of \$1,613,787 from the General Fund.

Child Development Fund by Sub-Major Commitment Item

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
120000	Non-Teaching, Regular	3,340,410	30.0%	3,383,555	20.1%	1,508,613	52.9%
140000	Non-Teaching, Hourly	1,388,632	12.5%	2,064,617	12.3%	2,806	0.1%
	Total Certificated Salaries	4,729,042	42.5%	5,448,172	32.4%	1,511,419	53.0%
210000	Classified, Regular	2,327,340	20.9%	2,415,017	14.4%	145,898	5.1%
230000	Sub/Relief, Unclassified	78,607	0.7%	352,327	2.1%	0	0.0%
240000	Instructional Aides, Non-Perm	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	2,405,947	21.6%	2,767,344	16.5%	145,898	5.1%
390000	Misc Employee Benefits	3,000,620	27.0%	2,796,764	16.6%	695,882	24.4%
	Total Benefits	3,000,620	27.0%	2,796,764	16.6%	695,882	24.4%
420000	Books	0	0.0%	15,000	0.1%	0	0.0%
440000	Instructional Media Materials	38,817	0.3%	61,885	0.4%	0	0.0%
450000	Supplies	211,350	1.9%	1,635,330	9.7%	3,600	0.1%
	Total Printing & Supplies	250,167	2.3%	1,697,215	10.1%	3,600	0.1%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	1,076	0.0%	978	0.0%	0	0.0%
560000	Contracts & Rentals	588,987	5.3%	648,403	3.9%	184	0.0%
580000	Other Expense	(77,729)	-0.7%	205,620	1.2%	13,583	0.5%
590000	Other Expense	0	0.0%	28,644	0.2%	0	0.0%
	Total Operating Expenses	512,334	4.6%	883,645	5.3%	13,767	0.5%
640000	Equipment	219,076	2.0%	507,863	3.0%	0	0.0%
650000	Lease/Purchase	1,090	0.0%	3,100	0.0%	0	0.0%
	Total Capital Outlay	220,166	2.0%	510,963	3.0%	0	0.0%
730000	Interfund Transfer	0	0.0%	165,595	1.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	2,525,266	15.0%	482,184	16.9%
	Total Other	0	0.0%	2,525,266	15.0%	482,184	16.9%
	Less Intrafund w/in Loc	0		0		0	
	Total Child Development Fund	11,118,275	100.0%	16,809,964	100.0%	2,852,750	100.0%

*2021-22 Current Budget is as of April 2022 closing.

Debt Service Fund

	2020-21 Year-End Actual	2021-22 Current Budget*	2022-23 Tentative Budget
Federal	0	0	0
Other - Local	9,452	10,000	0
Net Income	9,452	10,000	0
Plus: Incoming Transfers	7,066,978	7,071,948	7,071,948
Total Income	7,076,430	7,081,948	7,071,948
Beginning Balance	0	0	0
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	0	0	0
Amount Available	7,076,430	7,081,948	7,071,948

*2021-22 Current Budget is as of April 2022 closing.

Comments:

For fiscal year 2022-22, incoming transfer of \$7,071,948 is estimated for post-retirement health insurance contribution (GASB 45/75).

Debt Service Fund by Sub-Major Commitment Item

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certif Salaries	0	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	7,076,430	100.0%	7,081,948	100.0%	7,071,948	100.0%
	Total Benefits	7,076,430	100.0%	7,081,948	100.0%	7,071,948	100.0%
400000	Book & Supplies	0	0.0%	0	0.0%	0	0.0%
	Total Printing & Supplies	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	0	0.0%	0	0.0%	0	0.0%
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	0	0.0%	0	0.0%	0	0.0%
700000	Other	0	0.0%	0	0.0%	0	0.0%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	Total Other	0	0.0%	0	0.0%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Debt Service	7,076,430	100.0%	7,081,948	100.0%	7,071,948	100.0%

*2021-22 Current Budget is as of April 2022 closing.

Special Reserve Fund

	2020-21 Year-End Actual	2021-22 Current Budget*	2022-23 Tentative Budget
Federal	0	0	0
State	4,052,885	33,244,045	18,049,062
Other - Local	1,701,518	1,291,777	632,743
Net Income	5,754,403	34,535,822	18,681,805
Plus: Incoming Transfers	13,897,328	14,511,960	0
Total Income	19,651,731	49,047,782	18,681,805
Beginning Balance	119,457,488	107,773,887	127,835,150
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	0	15,788,445	0
Less: YE Open Orders	15,788,445	0	0
Less: Ending Balance	107,882,732	69,409,113	69,409,113
Amount Available	15,438,042	103,201,001	77,107,842

*2021-22 Current Budget is as of April 2022 closing.

Comments:

Projected income for fiscal year 2021-22 includes \$632,743 from Other-Local Income, which is interest income restricted for Capital Outlay Programs and utility incentive for Prop 39 (California Clean Energy Jobs Act) projects. Beginning Balances include projected funds carried forward for various on-going projects continuing from previous fiscal years.

Special Reserve Fund by Sub-Major Commitment Item

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	Total Benefits	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	0	0.0%	7,302	0.0%	7,302	0.0%
	Total Printing & Supplies	0	0.0%	7,302	0.0%	7,302	0.0%
560000	Contracts & Rentals	4,653	0.0%	10,000	0.0%	7,603	0.0%
580000	Other Expense	446,863	2.9%	4,624,255	4.5%	1,978,462	2.6%
590000	Misc Other Expense	11,453,449	74.2%	93,835,817	90.9%	68,933,442	89.4%
	Total Operating Expenses	11,904,965	77.1%	98,470,072	95.4%	70,919,507	92.0%
610000	Sites	0	0.0%	0	0.0%	0	0.0%
620000	Buildings	3,450,125	22.3%	4,122,925	4.0%	6,016,351	7.8%
640000	Equipment	0	0.0%	515,702	0.5%	164,682	0.2%
650000	Lease/Purchase	82,952	0.5%	85,000	0.1%	0	0.0%
	Total Capital Outlay	3,533,077	22.9%	4,723,627	4.6%	6,181,033	8.0%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	Total Other	0	0.0%	0	0.0%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Special Reserve	15,438,042	100.0%	103,201,001	100.0%	77,107,842	100.0%

*2021-22 Current Budget is as of April 2022 closing.

Student Financial Aid Fund

	2020-21 Year-End Actual	2021-22 Current Budget*	2022-23 Tentative Budget
Federal	176,781,794	393,057,950	157,578,479
State	39,898,423	53,144,501	44,303,509
Other - Local	551,222	1,200,000	1,400,000
Net Income	217,231,439	447,402,451	203,281,988
Plus: Incoming Transfers	0	0	0
Total Income	217,231,439	447,402,451	203,281,988
Beginning Balance	3,396,906	3,384,368	0
Adjustment to Beg. Balance	4,583	0	0
Reserve/Open Orders	0	3,745	0
Less: Year-End Open Orders	3,745	0	0
Less: Ending Balance	3,384,369	3,388,113	0
Amount Available	217,244,814	447,402,451	203,281,988

*2021-22 Current Budget is as of April 2022 closing.

Comments:

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

Student Financial Aid Fund by Sub-Major Commitment Item

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Current Budget*	% of Total	2022-23 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	Total Benefits	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	247,733	0.1%	0	0.0%	0	0.0%
	Total Printing & Supplies	247,733	0.1%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	47,126	0.0%	0	0.0%	0	0.0%
580000	Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	47,126	0.0%	0	0.0%	0	0.0%
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	0	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	216,924,579	99.9%	445,881,394	99.7%	201,194,725	99.0%
760000	Other Payments	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	25,377	0.0%	1,521,057	0.3%	2,087,263	1.0%
	Total Other	216,949,956	99.9%	447,402,451	100.0%	203,281,988	100.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Student Financial Aid	217,244,814	100.0%	447,402,451	100.0%	203,281,988	100.0%

*2021-22 Current Budget is as of April 2022 closing.

Appendices

APPENDIX A: DEFINITIONS & NOTES

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

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

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

Income: Funds upon which appropriations are based. Revenue.

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

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

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

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

APPENDIX B: BUSINESS AREAS

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

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

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

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

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

Audit Expense – cost of annual and special audits.

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

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

Compliance Officers – Regional Compliance Officers – no longer used

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

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

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

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

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

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

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

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

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

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

B. Operating Budgets with Variables

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

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

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

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

Staff Training, Legal – funds for diversity training.

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

C. Other Centralized Accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D. Districtwide Information Technology

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

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

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

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

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

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

Service Center – funds for the support and maintenance of various districtwide information systems, including email servers and cloud services, licenses for Adobe and other electronic signature software, remote desktop access and support, and other management software.

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

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

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

APPENDIX D: 2022-2023 BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY
September, 2021	Development of Budget Preparation Activities
September 8	District Budget Committee reviews proposed Budget Development Calendar.
October, 2021	Development of Budget Preparation Activities
October 6	Adoption of Budget Development Calendar.
November, 2021	Development of Budget Operation Plan
November 1	Initial assessment projections of Districtwide accounts.
November 3	1st Quarter Reports due from colleges.
November 3 - 12	Constituencies review 1st Quarter Report and Districtwide projections.
November 15	1st Quarter Report due to State.
November 17	Budget and Finance Committee receives briefing on 1st Quarter Rep.
December, 2021	Constituencies Projections Review
December 1 - 17	A) Constituencies review mid-year projections; B) Review of Districtwide Accounts Projection.
December 1 - 2	Planning Budget Formulation (PBF) Workshop.
December 1	1st Quarter Report submitted to Board of Trustees for approval.
January, 2022	Governor's Proposed State Budget and Preliminary Allocations
January 5	Dedicated Revenue Projections due to the Budget Office.
January 5 - 10	Budget Office reviews colleges' 2022-23 dedicated revenue projections.
January 7	Budget Office distributes Budget Operation Plan Instructions;
January 10 - 27	Constituencies review Proposed 2022-23 Preliminary Allocation.
January 14 - 24	Cabinet reviews Proposed 2022-23 Preliminary Allocation.
January 18	VC/CFO and Accounting Office provide initial ending balance projections.
January 19	Budget and Finance Committee Meeting.
February, 2022	Constituencies Review Budget Status
February 3	2nd Quarter Reports due from colleges.
February 4	Budget Office distributes 2022-23 Preliminary Allocation.
February 9 - 18	A) Cabinet reviews 2022-23 Budget update; B) Constituencies review 2nd Qtr Report & College Financial Plans.
February 15	2nd Quarter Report due to State.
February 16	A) Budget and Finance Committee receives briefing on 2nd Quarter Report;
March, 2022	Preparation of Preliminary Budgets
March 2	2nd Quarter Report submitted to Board of Trustees for approval.
March 3	Deadline for Planning Budget Formulation (PBF) changes.
March 3 - 14	Technical review of PBF data and upload to SAP.
March 16	Budget and Finance Committee Meeting.
March 17	A) VC/CFO and Accounting Office update ending balance projections; B) Preliminary Budget available on SAP system.
March 22 - April 29	Open period for Tentative Budget adjustments (First Adjustment).

DATE	ACTIVITY
April, 2022	Review of Preliminary Budget Data
April 8	VC/CFO and Accounting Office update ending balance projections.
April 12 - 20	Constituencies review budget status.
April 20	Budget and Finance Committee Meeting.
April 21 - May 12	Budget meetings on preliminary budgets conducted with college administrators.
May, 2022	Revenue Projections Updated
May 2	Revise revenue projections based on Governor's proposed State Budget (May Revise).
May 4	3rd Quarter Reports due from colleges.
May 4	Board of Trustees authorization to encumber new year appropriations.
May 4 - 9	A) Constituencies review May Revise update; B) Constituencies receive briefing on Tentative Budget; C) Open period for Final Budget adjustments (Second Adjustment) starts.
May 11	A) Cabinet receives briefing on Tentative Budget; B) VC/CFO and Accounting Office update ending balance projections.
May 13	Budget Operation Plans due to the Budget Office.
May 16	3rd Quarter Report due to State.
May 18	A) Budget and Finance Committee receives briefing on 3rd Quarter Report; B) Budget and Finance Committee reviews Proposed Tentative Budget.
June, 2022	Tentative Budget
June 1	A) Adoption of Tentative Budget; B) 3rd Quarter Report submitted to Board of Trustees for approval.
June 10	VC/CFO and Accounting Office update ending balance projections.
June 16	Deadline for submission of revised Dedicated Revenue for Final Budget.
July, 2022	Revision to Revenue Projections/Allocations
July 13	Presidents present recommendation for Districtwide Accounts allocation to District Budget Committee.
July 20	A) VC/CFO and Accounting Office run 1st closing activities; B) Budget and Finance Committee to review Proposed Final Budget.
July 26	A) VC/CFO and Accounting Office update ending balance projections; B) VC/CFO and Accounting Office run 2nd closing activities.
July 29	Final year-end closing and establishment of actual ending balances.
August, 2022	Final Budget
August 10	District Budget Committee reviews Final Budget summary pages.
August 30 – Sept 6	Publication budget available for public review.
September, 2022	Final Budget/Year-End Analysis
September 7*	Public Hearing and adoption of Final Budget.
September 9	File Final Budget report with County and State agencies.

*Actual date dependent on final approved Board calendar.

APPENDIX E: 2022-2023 BUDGETED POSITIONS

FUND APPLICATION: 1

PROGRAM: UNRESTRICTED GENERAL FUND

Certificated Assignments

Class Description	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Academic Senate Officer	A0756	2.25	2.80	1.00	2.00	1.90	1.00	1.30	1.00	1.00	5.20	19.45
Assistant Dean	A0660				1.00							1.00
Associate Dean	A0650	3.00									1.00	4.00
Associate Vice Chanc, Institu Effectiv	A0095										1.00	1.00
Athletic Director	A0750		1.00	0.80		1.00			0.80	1.00		4.60
Bargaining Unit Representative	A0755	0.90	1.00	0.40	1.00	1.00	1.00	0.80	1.60			7.70
Chancellor	A0023										1.00	1.00
Child Development Center Teacher	A0553							1.00				1.00
Consulting Instruc (Learning Skills Ctr)	A0401								1.00			1.00
Consulting Instructor	A0403	1.00	2.00			2.00		2.00			1.00	8.00
Consulting Instructor (SFP)	A0407										1.00	1.00
Counselor	A0706	8.10	17.00	3.00	10.80	14.00	5.20	8.50	5.20	1.40		73.20
Dean	A0640	5.00	11.70	5.75	3.40	6.50	5.00	10.00	5.55	4.93	4.00	61.83
Dean (Acting)	A0638			1.00								1.00
Department Chair	A0711	6.60	13.60	5.90	2.90	12.70	4.30	5.50	11.40	6.80		69.70
Department Chair	A0781				1.00							1.00
Department Chair - Varied Cap Utilizatio	A0790	1.00										1.00
Department Chair, Counseling	A0712	1.00	1.00	1.00	1.00	0.80	0.80		0.80			6.40
Department Chair, Library	A0713		0.70	0.20	0.20	0.50	0.20		0.40	0.40		2.60
Department Chair, Library	A0795		0.30	0.80	0.30	0.50			0.60	0.60		3.10
Department Chair, Teaching	A0798	10.35	12.40	0.90	6.50	9.00	3.90	1.60	10.00	4.50		59.15
Deputy Chancellor	A0025										1.00	1.00
Director, Child Development Center	A0551				0.85							0.85
Instr (Special Assign) (Learning Skills	A0751					1.20				1.00		2.20
Instr (Special Assignment)	A0753	5.83	8.37	0.70	5.30	7.60	5.80	1.50	5.65	1.85	2.20	44.79
Instr (Special Assignment) (SFP)	A0759			0.40	0.10							0.50
Instructor	A0741	105.87	232.15	63.43	52.40	169.20	40.60	134.23	135.77	70.95		1,004.60
Instructor, Coach	A0743										1.00	1.00
Librarian	A0730	2.00	8.72	1.00	3.00	5.60	1.80	3.00	3.80	2.00		30.92
Officer of Organization	A0760		1.00									1.00
President	A0602	1.00	1.00	1.00		1.00	1.00	1.00	1.00	1.00		8.00
Senior Lead SIS Administrator	A0091										1.00	1.00
Vice Chancellor	A0038										1.00	1.00
Vice Department Chair	A0721	1.40	0.80		0.10	1.20		0.40	0.20	1.00		5.10
Vice President Of Academic Affairs	A0630	1.00	0.25	1.00		1.00	1.00	2.00	1.00	1.00		8.25
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
VP Of Academic Affairs (Acting)	A0627				1.00							1.00
VP of Student Services (Acting)	A0629	1.00										1.00
TOTAL CERTIFICATED ASSIGNMENTS		158.29	316.79	89.28	93.85	237.70	72.60	173.83	186.77	101.43	19.40	1,449.94

Non-Certificated Assignments

Class Description	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Academic Scheduling Specialist	C2442	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		10.00
Accountant	C1163	1.50	3.00	0.50	1.00		1.00	2.00	2.00		13.00	24.00
Accounting Assistant	C1348	2.00		1.00	1.00	3.00		4.00	0.50		2.00	13.50
Accounting Manager	C1123										2.00	2.00
Accounting Systems Analyst	C1129										2.00	2.00
Accounting Technician	C1328	2.50	10.50	2.00	3.50	3.00	4.00	3.00	4.00	4.50	11.00	48.00
ADA Compliance Officer	C2207										1.00	1.00
Admin Assistant to the Chancellor	C2415										1.00	1.00
Administrative Analyst	C5075	1.00	1.00	1.00	1.00	1.30		2.00	1.00	1.50	5.00	14.80
Administrative Assistant	C2478	4.00	9.00	1.75	1.00	4.00	5.00	8.00	3.00	3.00		38.75
Administrative Assistant (Confidential)	C2475		1.00									1.00
Administrative Assistant, Admin Services	C2440				1.00							1.00
Administrative Intern	C5090										2.00	2.00
Administrative Officer to the Chancellor	C2400										1.00	1.00
Administrative Operations Technician	C2460	2.00	1.00	1.00	3.00	4.00	1.00	2.00	2.00	2.00		18.00
Admissions & Records Assistant	C2598	5.00	13.00	3.00	3.00	9.00	5.00	6.00	7.00	5.00		56.00
Admissions & Records Evaluation Tech	C2596	4.00	5.00	3.00	2.00	2.00	1.00	4.00	3.85	2.00		26.85
Admissions & Records Office Supervisor	C2560	1.00	1.00		1.00	1.00	1.00	1.00	1.00	1.00		8.00
Agricultural Asst	C4518					1.00						1.00
Agricultural Technician	C4505					3.00						3.00
Applications and Programming Manager	C1036										1.00	1.00
Applications Developer/Programmer	C1093										3.00	3.00
Art Gallery and Museum Director	C5153		1.00									1.00
Art Gallery Preparator	C5253		2.00						0.20			2.20
Assignment Auditor	C1209										1.00	1.00
Assistant Accounting Systems Analyst	C1311										1.00	1.00
Assistant Administrative Analyst	C5084							1.00			9.00	10.00
Assistant Personnel Director	C5008										1.00	1.00
Assistant Research Analyst	C2081	1.50				1.00			1.00	1.00		4.50
Assistant Technology Services Specialist	C1102					1.00					11.00	12.00
Assoc Vice President, Admin Services	C1054	1.00	1.00			1.00		1.00	1.00			5.00
Associate General Counsel	C1023										3.00	3.00
Asst Computer & Network Support Specl	C1146										2.00	2.00
Asst. Dir. of Employee & Labor Relations	C5005										1.00	1.00
Asst. ERP Functional Business Analyst	C5450										1.00	1.00
Asst. Financial Aid Systems Specialist	C2575										2.00	2.00
Athletic Trainer	C5310		2.00	1.75	1.00	2.00		1.00	2.00	2.00		11.75
Auditor	C1216										4.00	4.00
Automotive Mechanic	C5770	1.00	1.00			1.00		1.00	1.00	1.00		6.00
Carpenter	C3433	1.00	1.00			1.00		2.00	2.00	1.00		8.00
Cashier	C5166	1.00		2.00	1.00	0.70		1.00	1.00			6.70
Chemistry Lab Technician	C5254	1.00	2.00	1.00	1.50	2.00	2.00	1.00	1.50	1.00		13.00
Chief Advancement Officer	C1017										1.00	1.00

Class Description	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Chief Information Security Officer	C1061										1.00	1.00
Child Develop. Center Food Services Aide	C4524				1.00							1.00
College Event and Venue Coordinator	C5304		1.00				1.00	1.00	1.00			4.00
College Event and Venue Technician	C5334		2.00	1.00								3.00
College Financial Administrator	C1121		1.00	1.00	1.00			1.00	1.00	1.00		6.00
College Human Resources Officer	C2082	1.00					1.00					2.00
College Public Relations Manager	C2109	1.00	1.00		1.00	1.00	1.00	1.00	1.00	1.00		8.00
Community Services Aide	C5064			1.00								1.00
Community Services Specialist	C5059			1.00								1.00
Compliance Investigator	C2204										1.00	1.00
Compliance Officer	C5011										1.00	1.00
Computer & Network Support Specialist	C1144										1.00	1.00
Computer Laboratory Assistant	C4595		3.00						1.00		1.00	5.00
Computer Operations Supervisor	C1151										1.00	1.00
Computer Systems Operator	C1149										2.00	2.00
Construction Inspector	C1596										1.00	1.00
Cosmetology Lab Technician	C5257							1.00				1.00
Costume Maker	C5393	1.75	1.00			1.00			0.50			4.25
Courier	C5864										2.00	2.00
Custodial Supervisor	C4053	4.00	5.00	1.00	3.00	3.00	2.00	3.00	3.00	3.00		27.00
Custodian	C4076	31.50	62.00	17.00	20.00	35.00	21.00	38.00	26.00	22.39	4.00	276.89
Data Management Support Assistant	C1158										1.00	1.00
Database Administrator	C1041										2.00	2.00
Deputy CIO, College Technology Services	C1067										1.00	1.00
Deputy CIO, IT Infra. & Soft. Sys. Supp.	C1068										1.00	1.00
Dir. of Diversity, Equity, and Inclusion	C1021										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 Communications & External Re	C2105										1.00	1.00
Director of Employee and Labor Relations	C1004										1.00	1.00
Director of Facilities Planning & Devel	C1012										1.00	1.00
Director of Foundation	C2106		1.00						1.00	1.00		3.00
Director of Human Resources	C5004										1.00	1.00
Director of Internal Audit	C1203										1.00	1.00
Division Operations Specialist	C2083										1.00	1.00
Division Operations Specialist (Conf.)	C2084										1.00	1.00
Electrician	C3322	2.00	4.00	1.00	2.00	3.00	1.00	2.00	1.00	2.00		18.00
Electronics Laboratory Technician	C4558					1.00		1.00				2.00
Electronics Technician	C3547			1.00							2.00	3.00
Employee Benefits Specialist	C5068										1.00	1.00
Engineering Lab Technician	C5261		1.00									1.00
Environ. & Occupa. Health & Safety Spec	C4266							1.00			1.00	2.00
ERP Functional Business Analyst (SI)	C5444										6.00	6.00
ERP Team Leader (Student Systems)	C5424										1.00	1.00

Class Description	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Event Assistant	C5389		0.28	1.00								1.28
Exec Assistant to the Board of Trustees	C2448										1.00	1.00
Executive Assistant	C2431										4.00	4.00
Executive Assistant (Confidential)	C2430		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	12.00
Executive Assistant to the Chancellor	C2405										1.00	1.00
Executive Legal Assistant	C2437										1.00	1.00
Facilities Operations Technician	C2445										1.00	1.00
Facilities Programs Specialist	C5065										1.00	1.00
Facilities Project Manager	C1441										5.00	5.00
Facilities Project Manager (CPU)	C1442										1.00	1.00
Farm Manager	C4503					1.00						1.00
Finance Proj Mgr-Bond & Special Funding	C1119										1.00	1.00
Financial Aid Assistant	C2584	2.00	4.00		1.00	1.00		2.00	1.00			11.00
Financial Aid Manager	C1125	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	11.00
Financial Aid Supervisor	C2580		1.00	1.00		1.00		1.00		0.75	1.00	5.75
Financial Aid Technician	C2582	6.00	9.00	2.00	3.00	6.00	3.00	8.00	8.00	4.70	4.00	53.70
Financial Analyst	C5073										3.00	3.00
Fitness Center Coordinator	C5305				1.00	1.00						2.00
Foundation Development Officer	C2206			1.00					0.75		1.00	2.75
Gardener	C4183	1.00	10.00	3.00	1.00	13.00	2.00	1.00	5.00	3.00		39.00
Gardening Supervisor	C4157		1.00		1.00			1.00	1.00			4.00
General Counsel	C1016										1.00	1.00
General Foreman	C3301	1.00	3.00	1.00		1.00	1.00	3.00	1.00	1.00		12.00
General Services Supervisor	C4710										1.00	1.00
Graphic Designer	C4613	1.00	1.00		1.00						2.00	5.00
Groundskeeper	C4187	3.00	2.00		1.00			4.00		1.00	1.00	12.00
Handicap Specialist	A0734								0.50			0.50
Heating & Air Conditioning Technician	C4036	2.00	3.00	1.00	1.00	2.00	2.00	4.00	3.00	2.00	1.00	21.00
Human Resources Assistant	C2278			1.00		2.00			1.00		7.00	11.00
Information Security Analyst	C1078										2.00	2.00
Instructional Aide - Liberal Arts	C4589		1.00									1.00
Instructional Aide, Vocational Arts	C5283					1.00		2.00				3.00
Instructional Assistant - Admin of Justi	C4587		2.00									2.00
Instructional Assistant - Architecture	C5259		1.00									1.00
Instructional Assistant - Art	C5252		2.00			1.00				1.00		4.00
Instructional Assistant - Automotive Tec	C4577		1.00			1.50						2.50
Instructional Assistant - CAOT	C4582	1.00	1.00		1.00	1.00			1.00			5.00
Instructional Assistant - Child Develop	C4583	1.00	1.00									2.00
Instructional Assistant - Culinary Arts	C4578			1.00	2.00			2.00				5.00
Instructional Assistant - Dietetics	C4581	0.50										0.50
Instructional Assistant - Horticulture	C4153					1.00						1.00
Instructional Assistant - Information Te	C4569	5.00	7.00		1.00	3.00	1.00	2.00	1.00	3.00		23.00
Instructional Assistant - Language Arts	C4560	1.00	3.00	1.00				1.00	1.00			7.00
Instructional Assistant - Mathematics	C4579		3.00	1.00	1.00				1.00			6.00
Instructional Assistant - Music	C5268	2.00	1.00	1.00					1.00			5.00

Class Description	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Instructional Assistant - Nursing	C4580		1.00	1.00				1.00	1.00			4.00
Instructional Assistant - Photography	C5273	1.50	1.00			1.00			1.00			4.50
Instructional Assistant, Industrial Tech	C5275					1.00		2.40		1.20		4.60
Instructional Asst, Assistive Technology	C4584	2.00						1.00				3.00
Instructional Asst, Registrd Vet Technol	C4586					1.00						1.00
Instructional Media Specialist	C4623										1.00	1.00
Instructional Media Technician	C4571	1.00				1.00		2.00	2.00	1.00	1.00	8.00
Insurance Claims Specialist	C5066										1.00	1.00
Lead Carpenter	C3432	1.00										1.00
Lead Electrician	C3321	1.00				1.00		3.00	1.00			6.00
Lead Gardener	C4174					2.00				1.00		3.00
Lead Heating & Air Conditioning Technici	C4035	1.00			1.00				1.00			3.00
Lead Painter	C3471	1.00										1.00
Lead Plumber	C3342	1.00		1.00								2.00
Lead Support Services Assistant	C4765		1.00	1.00	1.00		1.00	1.00	1.00			6.00
Legal Secretary	C2462										2.00	2.00
Legislative & Governmental Rel. Officer	C2104										1.00	1.00
Library Assistant	C2621								1.00			1.00
Library Technician	C2618	5.00	7.00	2.00	2.00	3.00	4.00	4.00	5.00	4.00		36.00
Life Sciences Lab Technician	C5263	2.00	3.00	2.00	1.00	3.00	1.63	1.00	3.00	1.60		18.23
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			2.00
Maintenance & Ops Standard Coordinator	C3170										1.00	1.00
Maintenance Assistant	C3768	7.00	6.00	2.00	1.00	3.00	2.00	7.00	3.00	2.00	1.00	34.00
Network Architect	C1082										1.00	1.00
Network Engineer	C1096										8.00	8.00
Office Assistant	C2694	5.00	13.00		2.00	3.50		3.00	1.00	1.00	6.00	34.50
Online Multimedia Specialist	C4620		1.00			1.00				1.00	1.00	4.00
Online Technical Support Assistant	C4622	1.00	1.00			1.00			1.00	1.00		5.00
Operations Manager	C4023	1.00	2.00		1.00	1.00	1.00	1.00	1.00	1.00	1.00	10.00
Painter	C3473	2.00	3.00	1.00	1.00	1.00		4.00	2.00	1.00		15.00
Paralegal	C2301										1.00	1.00
Paralegal (Litigation)	C2303										1.00	1.00
Patient Care Simulation Technician	C5258			1.00								1.00
Payroll Assistant	C1347	2.00	4.00	1.00	1.00	2.00	1.00	1.00	2.00	1.00		15.00
Payroll Systems Coordinator	C1127										1.00	1.00
Payroll Systems Manager	C1118										1.00	1.00
Payroll Systems Technician	C1338										8.00	8.00
Performing Arts Technician	C5256	4.00	3.00			1.50	1.00		1.00			10.50
Personnel Analyst	C5017										4.00	4.00
Personnel Director	C5003										1.00	1.00
Phys Educa/Athletics Facil Asst(F)	C5978	2.00	2.00		2.00	1.00	1.00	1.00	1.00	1.00		11.00
Phys Educa/Athletics Facil Asst(M)	C5973	1.00	1.00	1.00			0.50		2.00	1.00		6.50
Physical Sciences Lab Technician	C5274	1.00	2.00			2.00		1.00	1.00			7.00
Piano Accompanist/Coach	C5378	1.23	1.00			1.50			1.58			5.31

Class Description	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Plasterer	C3330	1.00										1.00
Plumber	C3343	2.00	2.00		1.00	2.00		1.00	2.00	1.00		11.00
Pool Lifeguard	C5383	0.50	0.50			3.21	0.50	0.80	3.00			8.51
Pool Operations Technician	C4056					1.00	1.00		1.00	1.00		4.00
Power Equipment Mechanic	C5775				1.00	1.00						2.00
Procurement Manager	C2060										1.00	1.00
Procurement Specialist	C5123										6.00	6.00
Procurement Technician	C5140	1.00	1.00	1.00	0.15	1.00		1.00	0.85			6.00
Professional Development Coordinator	C5043					1.00	1.00		1.00			3.00
Projectionist	C4609	0.50										0.50
Recruitment and Assessment Manager	C1087										1.00	1.00
Regional Mgr., College Tech. Services	C1070										3.00	3.00
Registrar	C2510	1.00	0.75	1.00				1.00	1.00			4.75
Reprographic Equipment Operator	C4770		2.00			1.00		2.00	2.00	1.00	1.00	9.00
Research Analyst	C2079	2.00	1.00	2.00	1.00			1.00	2.00	1.80	2.00	12.80
Risk Manager	C2062										1.00	1.00
Safety & Emergency Preparedness Manager	C4265										1.00	1.00
SAP ABAP Programmer	C5418										3.00	3.00
SAP Basis Administrator	C5409										1.00	1.00
SAP Business Data Warehouse Developer	C5431										1.00	1.00
SAP Functional Business Analyst	C5441										5.00	5.00
SAP Functional Team Leader	C5425										1.00	1.00
SAP Quality Assurance Analyst	C5417										1.00	1.00
SAP/ERP Manager	C5405										1.00	1.00
Secretary	C2480	6.00	9.50	4.00	5.00	4.00	3.00	4.00	3.00	4.00		42.50
Senior Accountant	C1161		1.00				1.00				5.00	7.00
Senior Accounting Technician	C1325		1.00	2.00		1.00			2.00	1.00	1.00	8.00
Senior Administrative Analyst	C5023					1.00					2.00	3.00
Senior Administrative Assistant	C2468	3.00	4.00	1.00	1.25	2.00	2.00	2.40	3.00	3.00	4.00	25.65
Senior Administrative Assistant (Conf.)	C2465										2.00	2.00
Senior Administrative Asst. (Steno/Conf)	C2461										1.00	1.00
Senior Applications Developer/Programmer	C1092										3.00	3.00
Senior Compliance Investigator	C2203										1.00	1.00
Senior Custodial Supervisor	C4048		1.00	1.00		1.00		1.00				4.00
Senior Financial Analyst	C5071										2.00	2.00
Senior Human Resources Assistant	C2270		2.00		1.00	1.00		1.00	1.00		6.00	12.00
Senior Human Resources Technician	C2249		1.00	1.00							2.00	4.00
Senior Instructional Media Specialist	C4553										1.00	1.00
Senior Network Engineer	C1079										2.00	2.00
Senior Office Assistant	C2425	5.00	7.00	3.50	2.50	6.00	2.00	3.50	3.50	2.00	2.00	37.00
Senior Payroll Systems Technician	C1317										5.00	5.00
Senior Procurement Specialist	C5116										1.00	1.00
Senior SAP ABAP Programmer	C5415										3.00	3.00
Senior SAP Functional Business Analyst	C5439										2.00	2.00
SFP-Program Technician	C5998							1.00				1.00

Class Description	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Sign Language Interpreter Specialist II	C4556	0.80				0.50		1.00				2.30
Software Systems Engineer	C1045										6.00	6.00
Sound Engineer	C4607	1.00										1.00
Special Services Assistant	C5038	1.00								1.00		2.00
Sports Event Technician	C5388		0.75									0.75
Sr Admissions & Records Office Spvr	C2554								1.00	1.00		2.00
Sr Computer & Network Support Specialist	C1136										2.00	2.00
Sr Sign Language Interpreter Specialist	C4551	1.00										1.00
Stock Control Aide	C5292		1.00	1.00								2.00
Stock Control Assistant	C5248	2.00	2.00		1.00	1.00	1.00	2.00	2.00	1.00	1.00	13.00
Stock Control Supervisor	C5203	1.00	1.00	1.00				1.00				4.00
Student Recruiter	C5042									2.00		2.00
Student Recruitment Coordinator	C5040	1.00				1.00	1.00		1.00			4.00
Student Services Aide	C5048		5.00		0.60	1.00	1.00	1.00	1.00	1.00		10.60
Student Services Assistant	C5046	3.10	5.00	1.00		3.50		5.00		2.00		19.60
Student Services Specialist	C5044	0.85			1.00	0.50		2.00		1.00		5.35
Student Support Services Coordinator	C5039						1.00					1.00
Student Support Services Representative	C5051								4.00			4.00
Supervising Accounting Technician	C1320	1.00	1.00	1.00	1.00	1.00		1.00		1.00		7.00
Supervising Auditor	C1206										1.00	1.00
Supervising Construction Inspector	C1595										1.00	1.00
Supervising Payroll Systems Technician	C1301										2.00	2.00
Supervising Technology Svcs. Specialist	C1100					3.00			2.00		10.00	15.00
Supervising Television/Cinema Engineer	C3536	1.00										1.00
Swimming Pool Supervisor	C5358					1.00			1.00			2.00
Systems Engineering Manager	C1040										1.00	1.00
Team Leader, App. Develop. & Programming	C1090										3.00	3.00
Team Leader, SAP ABAP Programming	C5407										1.00	1.00
Technology Project Manager	C1081										3.00	3.00
Technology Services Specialist	C1101	1.00				8.00			5.00		20.00	34.00
Television/Cinema Engineer	C4605	2.00										2.00
Theater Management Assistant	C4540		1.00			1.00						2.00
Utility Program Manager	C1435										1.00	1.00
V.C./Chief Facilities Executive	C1002										1.00	1.00
Vice Chancellor of Finance & Bus. Svcs.	C1007										1.00	1.00
Vice Chancellor of Human Resources	C5000										1.00	1.00
Vice Chancellor/Chief Financial Officer	C1010										1.00	1.00
Vice Chancellor/Chief Info. Officer	C1005										1.00	1.00
Vice President, Administrative Services	C1009	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.00
WEB Architect	C1134										5.00	5.00
WEB Designer	C1141										5.00	5.00
Workers' Compensation Claims Specialist	C5067										1.00	1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		183.73	303.28	96.50	99.50	206.71	89.63	193.10	176.73	121.44	352.00	1,822.61
TOTAL UNRESTRICTED GENERAL FUND		342.02	620.07	185.78	193.35	444.41	162.23	366.93	363.50	222.87	371.40	3,272.55

PROGRAM: COMMUNITY SERVICES (10010)

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Community Services Aide	C5064	2.00				0.50			1.75	1.00		5.25
Community Services Assistant	C5062	1.00								1.00		2.00
Community Services Manager	C5058	1.00	1.00						1.00			3.00
Event Assistant	C5389								2.08			2.08
Office Assistant	C2694					1.00						1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		4.00	1.00	0.00	0.00	1.50	0.00	0.00	4.83	2.00	0.00	13.33
TOTAL COMMUNITY SERVICES (10010)		4.00	1.00	0.00	0.00	1.50	0.00	0.00	4.83	2.00	0.00	13.33

PROGRAM: HEALTH SERVICES (10135)

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Dean	A0640								0.25			0.25
TOTAL CERTIFICATED ASSIGNMENTS		0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.25	0.00	0.00	0.25

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Administrative Assistant	C2478								1.00			1.00
Student Health Center Assistant	C2600					2.00						2.00
Student Services Aide	C5048		1.00									1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	2.00	0.00	0.00	2.00	0.00	0.00	2.00	0.00	0.00	6.00
TOTAL HEALTH SERVICES (10135)		0.00	2.00	0.00	0.00	2.00	0.00	0.00	2.25	0.00	0.00	6.25

PROGRAM: PARKING SERVICES (10145)

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Administrative Analyst	C5075					0.50						0.50
Custodian	C4076									0.61		0.61
Gardener	C4183								1.00			1.00
Senior Office Assistant	C2425	1.00	1.00	0.50	0.50	1.00		0.50	0.50	1.00		6.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		1.00	1.00	0.50	0.50	1.50	0.00	0.50	1.50	1.61	0.00	8.11
TOTAL PARKING SERVICES (10145)		1.00	1.00	0.50	0.50	1.50	0.00	0.50	1.50	1.61	0.00	8.11

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

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Associate Dean	A0650								1.00			1.00
Consulting Instructor	A0403			1.00								1.00
Counselor	A0706	2.00			0.75	1.00	1.00	2.00	2.00	1.00		9.75
Counselor (SFP)	A0715			0.50								0.50
Dean	A0640									0.52		0.52
Handicap Specialist	A0734	1.00	2.00						1.00			4.00
Handicap Specialist (SFP)	A0735			1.00								1.00
Instructor	A0741								0.83			0.83
TOTAL CERTIFICATED ASSIGNMENTS		3.00	2.00	2.50	0.75	1.00	1.00	2.00	4.83	1.52	0.00	18.60

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Event Assistant	C5389								1.35			1.35
Exam Proctor	C2293								2.00			2.00
Handicap Specialist	A0734				0.60	1.00						1.60
Instructional Asst, Assistive Technology	C4584		1.00	1.00	1.00	1.00			1.00			5.00
Sign Language Interpreter Specialist II	C4556	1.00				3.75		2.00		0.50		7.25
Special Services Assistant	C5038		2.00	1.00		1.00	1.00					5.00
Sr Sign Language Interpreter Specialist	C4551									1.00		1.00
Student Services Assistant	C5046		1.00						0.80			1.80
Event Assistant	C5389								1.35			1.35
TOTAL NON-CERTIFICATED ASSIGNMENTS		1.00	4.00	2.00	1.60	6.75	1.00	2.00	5.15	1.50	0.00	25.00
TOTAL DISABLED STUDENTS PROG & SVS (10420)		4.00	6.00	4.50	2.35	7.75	2.00	4.00	9.98	3.02	0.00	43.60

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

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Counselor	A0706	3.35	2.65	2.00	1.70	2.00	0.50	2.00	2.05	0.86		17.11
TOTAL CERTIFICATED ASSIGNMENTS		3.35	2.65	2.00	1.70	2.00	0.50	2.00	2.05	0.86	0.00	17.11

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Accountant	C1163	0.50										0.50
Data Management Support Assistant	C1158			1.00								1.00
Instructional Assistant - Information Te	C4569				0.50							0.50
Senior Office Assistant	C2425		1.00	0.90	0.85	1.00	0.35	1.00		1.00		6.10
Student Services Assistant	C5046	0.45	2.50		0.85			0.50	0.25	1.00		5.55
Student Services Specialist	C5044									0.70		0.70
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.95	3.50	1.90	2.20	1.00	0.35	1.50	0.25	2.70	0.00	14.35
TOTAL EXTENDED OPP PROG & SVS (10486-10490)		4.30	6.15	3.90	3.90	3.00	0.85	3.50	2.30	3.56	0.00	31.46

PROGRAM: OTHER SPECIALLY FUNDED PROGRAMS

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Consulting Instructor	A0403										2.00	2.00
Counselor	A0706	1.65	0.95	1.00	0.30	1.00	0.50	2.00	0.80	0.34		8.54
Counselor (SFP)	A0715									1.00		1.00
Dean	A0640		2.75	0.25		1.50				2.30	1.00	7.80
Dean (SFP)	A0642		1.00									1.00
Instr (Special Assignment)	A0753								1.00	1.30		2.30
Instructor	A0741									2.00		2.00
Vice President Of Academic Affairs	A0630		0.75									0.75
TOTAL CERTIFICATED ASSIGNMENTS		1.65	5.45	1.25	0.30	2.50	0.50	2.00	1.80	6.94	3.00	25.39

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Accountant	C1163					1.00					1.00	2.00
Administrative Assistant	C2478		1.00									1.00
Admissions & Records Assistant	C2598		1.00									1.00
Admissions & Records Evaluation Tech	C2596								0.15			0.15
College Human Resources Officer	C2082	1.00										1.00
Community Services Aide	C5064					0.50						0.50
Financial Aid Assistant	C2584	1.40	2.00			2.00				1.00		6.40
Financial Aid Supervisor	C2580	2.00	1.00						2.00	0.25		5.25
Financial Aid Technician	C2582	3.49	4.00	2.00	2.00	3.00	3.00	3.00	2.00	2.30		24.79
Grants Coordinator	C2209					1.00						1.00
Graphic Designer	C4613			1.00								1.00
Office Assistant	C2694			1.00								1.00
Research Analyst	C2079					1.00					1.00	2.00
Senior Administrative Assistant	C2468							0.60				0.60
Senior Office Assistant	C2425			0.10	0.15	1.00	0.65					1.90
SFP-Program Director	C5996						1.00	1.00				2.00
SFP-Program Office Assistant	C5999		2.00			1.00						3.00
SFP-Program Specialist	C5997			1.00	1.00	1.00	0.50					3.50
SFP-Program Technician	C5998		3.63				1.00	2.00				6.63
Student Services Assistant	C5046	0.45	1.50		0.15	2.00		1.50	0.75	1.00		7.35
Student Services Specialist	C5044	1.00							1.00	1.50		3.50
Student Support Services Representative	C5051		4.00									4.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		9.34	20.13	5.10	3.30	13.50	6.15	8.10	5.90	6.05	2.00	79.57
TOTAL SPECIALLY FUNDED PROGRAMS		10.99	25.58	6.35	3.60	16.00	6.65	10.10	7.70	12.99	5.00	104.96

FUND APPLICATION: 6

PROGRAM: CAFETERIA

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

FUND APPLICATION: 7

PROGRAM: CHILD DEVELOPMENT CENTER

Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Child Development Center Teacher	A0553	2.00	2.00	1.00		1.00			1.00			7.00
Director, Child Development Center	A0551	1.00	1.00	1.00	0.15	1.00		1.00	1.00	0.55		6.70
Vice Director, Child Development Center	A0552		1.00									1.00
TOTAL CERTIFICATED ASSIGNMENTS		3.00	4.00	2.00	0.15	2.00	0.00	1.00	2.00	0.55	0.00	14.70

Non-Certificated Assignments

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Child Develop. Center Food Services Aide	C4524		1.75			0.25			1.00			3.00
Child Development Center Assistant	C4529					3.90		1.45	6.03			11.38
Senior Office Assistant	C2425					1.00		1.00				2.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	1.75	0.00	0.00	5.15	0.00	2.45	7.03	0.00	0.00	16.38
TOTAL CHILD DEVELOPMENT CENTER		3.00	5.75	2.00	0.15	7.15	0.00	3.45	9.03	0.55	0.00	31.08

FUND APPLICATION: 8

PROGRAM: BOOKSTORE

CLASS DESCRIPTION	JOB CODE	C	E	H	M	P	S	T	V	W	ESC/DW	TOTAL FTES
Accountant	C1163										1.00	1.00
Accounting Assistant	C1348					1.00			0.50			1.50
Accounting Technician	C1328	0.50	0.50		0.50					0.50		2.00
Cashier	C5166	2.00	3.00	1.00	1.00	2.70		2.00	1.00	2.00		14.70
College Store Buyer	C5162	1.00	2.00		2.00	2.00		1.00	1.00	1.00		10.00
College Store Manager	C2140	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00		8.00
College Store Supervisor	C2144	1.00				1.00	1.00	1.00				4.00
Custodian	C4076	0.50										0.50
Senior Cashier	C2136					1.00						1.00
Stock Control Aide	C5292			1.00		1.00		1.00				3.00
Stock Control Assistant	C5248	1.00		1.00		1.00			1.00			4.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		7.00	6.50	4.00	4.50	10.70	1.00	6.00	4.50	4.50	1.00	49.70
TOTAL BOOKSTORE		7.00	6.50	4.00	4.50	10.70	1.00	6.00	4.50	4.50	1.00	49.70

APPENDIX F: 2022-2023 TENTATIVE BUDGET ALLOCATION MECHANISM

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

FUNDING PRINCIPLES

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

I. PARAMETERS USED TO DETERMINE STATE APPORTIONMENT REVENUE

1. Base Allocation

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

For fiscal year 2022-23, the basic allocation base rate is estimated to be:

- | | | |
|---------------------------|-------------|----------------|
| • FTES >= 20,000 | \$5,667,482 | large college |
| • 10,000 <= FTES < 20,000 | \$4,959,046 | medium college |
| • FTES < 10,000 | \$4,250,609 | small college |

For fiscal year 2022-23, the FTES allocation rates are estimated to be:

- | | |
|------------------------------|---------|
| • Credit | \$4,212 |
| • Special Admit Credit | \$5,907 |
| • Incarcerated Credit | \$5,907 |
| • Non-Credit | \$3,552 |
| • Non-Credit Enhanced (CDCP) | \$5,907 |

2. Supplemental Allocation

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

For fiscal year 2022-23, the Supplemental Allocation rates are estimated to be:

- Pell Grant Recipients \$996
- College Promise Grant Recipients \$996
- AB 540 students \$996

3. Student Success Allocation

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

For fiscal year 2022-23, the Student Success Allocation rates are estimated to be:

- Associate degree for transfer (ADT) \$2,349
- Associate degree granted \$1,762
- Baccalaureate degree granted \$1,762
- Credit certificate granted \$1,175
- Transfer-level Math or English course \$1,175
- Transfer to four-year university \$881
- Completion of nine or more CTE units \$587
- Attainment of regional living wage \$587

For fiscal year 2022-23, the Equity Allocation rates for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$889
- Associate degree granted \$667
- Baccalaureate degree granted \$667
- Credit certificate granted \$444
- Transfer-level Math or English course \$444
- Transfer to four-year university \$333
- Completion of nine or more CTE units \$222
- Attainment of regional living wage \$222

For fiscal year 2022-23, the Equity Allocation rates for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$593
- Associate degree granted \$444
- Baccalaureate degree granted \$444
- Credit certificate granted \$296
- Transfer-level Math or English course \$296
- Transfer to four-year university \$222
- Completion of nine or more CTE units \$148
- Attainment of regional living wage \$148

4. COLA

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

5. Growth

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

II. PARAMETERS TO ALLOCATE STATE APPORTIONMENT REVENUE

1. Educational Services Center (ESC)

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

2. Districtwide (Centralized) Accounts

There are annual expenditures which support the District as a whole or that cannot be easily broken out by college. Examples of these expenditures include Property & Liability Insurance, Legal, Audit, etc. Budgets in these accounts do not carryover but are replenished each year. Funding for the Districtwide Accounts is based on need, the Presidents will make budget

recommendations on Districtwide Accounts to the District Budget Committee. Funding for the Districtwide Accounts will come off the top of the Base Allocation, the remaining Base Allocation will be proportionately reduced across all locations and shall be distributed to colleges based on their proportion of the District's funded FTES.

3. Other Districtwide Accounts

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

4. Reserves

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

5. College Set Asides

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

6. Other Set Asides

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

7. College Allocation

a. College Minimum Base

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

- Minimum Administrative Staffing:
 1. (1) President;

2. (3) Vice Presidents;
3. (1) Institutional Research Dean;
4. (1) Facilities Manager;
5. Deans
 - a. (4) Deans => small colleges (FTES<10,000);
 - b. (8) Deans => medium colleges (FTES>=10,000 and <20,000);
 - c. (12) Deans => large colleges (FTES>=20,000).

- Maintenance and Operations costs based on average cost per gross square footage.

b. Remaining State Apportionment Allocation

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

III. PARAMETERS TO ALLOCATE OTHER REVENUE

1. Non-Resident Tuition/Enrollment Fees

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

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

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

3. Lottery Revenue

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

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

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

IV. PARAMETERS FOR ALLOCATIONS

1. A College total budget shall be the sum of the adjusted base allocation, 100% of the calculated supplemental allocation, 100% of the calculated student success allocation, plus other revenue; minus college deficit payments; plus, balances.

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

FUNDS AVAILABLE FOR 2022-2023 UNRESTRICTED GENERAL FUND

	2021-2022 FINAL BUDGET (COLA@5.07%, GR@0.00%)	2022-2023 TENTATIVE BUDGET (COLA@6.56%, GR@0.00%)	DIFFERENCE
Base (excluding EPA Funds)	490,781,508	548,961,053	58,179,545
EPA Funds	151,764,144	126,161,663	(25,602,481)
COLA	32,577,065	44,288,051	11,710,986
Growth	0	0	0
Lottery	14,361,600	12,528,100	(1,833,500)
Non-Resident	6,636,400	8,914,000	2,277,600
Apprenticeship	280,466	280,466	0
Part-time Faculty Compensation	1,831,950	2,098,722	266,772
On-Going State Mandate Block Grant	2,812,000	2,426,000	(386,000)
Full-Time Faculty Hiring	4,443,839	13,368,234	8,924,395
Part-time Office Hours	4,256,804	5,271,365	1,014,561
Part-Time Faculty Health Benefits	0	22,769	22,769
Local			
Interest and RDA Passthrough	10,000,000	10,000,000	0
Dedicated Revenue	5,852,241	7,303,896	1,451,655
TOTAL INCOME	725,598,018	781,624,319	56,026,302
Fund Balances			
Open Orders	16,439,955	0	(16,439,955)
Contingency Reserve	25,395,931	27,356,851	1,960,920
General Reserve	47,163,871	50,805,581	3,641,710
Other Fund Balance	60,375,207	89,448,698	29,073,491
Total Fund Balance	149,374,964	167,611,130	18,236,166
TOTAL PROJ FUNDS AVAILABLE	874,972,983	949,235,449	74,262,468

UNRESTRICTED GENERAL FUND

	2021-2022 FINAL BUDGET W/ DISTRIBUTED BALANCES	2021-2022 FINAL BUDGET W/O DISTRIBUTED BALANCES	2022-2023 TENTATIVE BUDGET
City	64,676,965	62,920,058	68,673,762
East	135,273,956	123,657,138	132,400,452
Harbor	37,868,763	35,592,249	39,634,227
Mission	39,674,348	37,545,476	40,890,743
Pierce	80,616,476	77,286,672	83,966,129
Southwest	32,015,796	30,862,314	33,509,091
Trade-Tech	73,135,755	65,226,401	71,414,851
Valley	73,267,440	65,722,524	71,440,397
West	44,568,186	41,917,135	46,211,183
College Total	581,097,685	540,729,966	588,140,835
Educational Services Center	32,021,519	32,021,519	34,924,380
Information Technology	19,141,911	17,141,488	18,683,879
Districtwide Services	120,439,728	106,831,142	123,048,965
Contingency Reserve	25,395,931	25,395,931	27,356,851
General Reserve	47,163,871	47,163,871	50,805,581
STRS/PERS Reserve	11,630,000	11,630,000	1,430,000
Other District-wide	2,651,380	0	0
Van de Kamp Innovation	2,680,445	1,018,604	1,018,604
Supplemental Retirement (SRP)	10,265,763	10,265,763	4,772,540
Funds for Deferred Maint	14,511,960	14,511,960	15,632,486
Undistributed Balance	7,972,790	68,262,738	83,421,328
TOTAL	874,972,983	874,972,983	949,235,449

REVENUE ALLOCATION DETAIL

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total SCFF Apportionment Allocated	Full Time Faculty Hiring	Other State/ Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES
City	14,182,680	18,913,797	14,740,103	13,966,804	7,796,119	5,209,755	9,817,492	84,626,750	1,722,084	865,120	0	283,442	1,492,661	2,205,000	380,304	91,575,361
East	17,164,963	38,945,025	32,345,346	24,172,471	15,475,150	10,141,812	26,497,842	164,742,609	1,603,410	1,621,933	0	621,978	3,201,734	1,400,000	1,016,395	174,208,059
Harbor	8,357,561	10,205,575	7,514,229	6,038,138	4,400,697	2,962,163	8,638,718	48,117,081	901,752	505,740	0	144,493	743,509	568,000	1,229,697	52,210,272
Mission	8,555,791	11,526,612	9,037,028	7,326,048	4,583,606	3,101,580	6,251,094	50,381,759	1,840,756	534,083	0	173,776	891,475	497,000	256,959	54,575,808
Pierce	12,842,746	21,495,438	17,994,409	15,649,155	11,547,270	6,240,984	15,607,926	101,377,928	1,310,188	959,861	0	346,020	1,789,533	1,795,000	1,108,529	108,687,059
Southwest	8,483,617	7,828,837	5,266,326	4,787,082	2,845,697	2,537,469	9,469,369	41,218,397	920,378	341,359	0	101,268	523,287	90,000	714,418	43,909,107
Trade-Tech	12,545,319	16,142,856	13,209,980	10,846,137	7,284,898	5,249,025	19,986,435	85,264,650	1,369,524	758,158	280,466	254,019	1,309,104	777,000	544,574	90,557,495
Valley	12,383,274	19,084,608	15,257,623	14,707,875	8,567,098	5,367,637	11,823,260	87,191,375	2,074,642	982,674	0	293,393	1,501,537	832,000	399,110	93,274,731
West	9,320,302	13,859,343	10,796,619	7,719,493	5,625,446	3,527,169	6,446,623	57,294,995	1,625,495	823,928	0	207,611	1,075,260	750,000	635,306	62,412,595
COLLEGE TOTAL	103,836,253	158,002,091	126,161,663	105,213,203	68,125,981	44,337,594	114,538,759	720,215,544	13,368,229	7,392,856	280,466	2,426,000	12,528,100	8,914,000	6,285,292	771,410,487
Educational Services Ctr																
Information Technology																
Districtwide Svcs																
Contingency Reserve																
General Reserve																
STRS/PERS Reserve																
Other District-wide																
Van de Kamp Innovation															1,018,604	1,018,604
SRP- Early Retirement																
Funds for Def Maint																
Undistrib (Projtd Bal)						(49,543)	(755,234)	(804,777)	5	10,000,000						9,195,228
TOTAL	103,836,253	158,002,091	126,161,663	105,213,203	68,125,981	44,288,051	113,783,525	719,410,767	13,368,234	17,392,856	280,466	2,426,000	12,528,100	8,914,000	7,303,896	781,624,319

ASSESSMENT AND ADJUSTMENT DETAIL

	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centralized at Colleges	PERS/STRS Contingency	BUD ALLOC W/O BALANCES	Balances	Balances Held Back	Budget for Open Orders	BUDGET ALLOC BEFORE DEBT PYMT	Debt Repay	BUDGET ALLOCATION
City	91,575,361	(23,350,279)	(712,174)	20,640	0	1,140,214	68,673,762	0	0	0	68,673,762		68,673,762
East	174,208,059	(43,177,350)	(539,448)	68,800	0	1,840,391	132,400,452	0	0	0	132,400,452		132,400,452
Harbor	52,210,272	(12,729,040)	(471,955)	10,320	0	614,630	39,634,227	0	0	0	39,634,227		39,634,227
Mission	54,575,808	(14,213,952)	(287,613)	41,280	106,166	669,054	40,890,743	0	0	0	40,890,743		40,890,743
Pierce	108,687,059	(25,544,900)	(400,796)	0	0	1,224,766	83,966,129	0	0	0	83,966,129		83,966,129
Southwest	43,909,107	(10,533,164)	(406,324)	10,320	0	529,152	33,509,091	0	0	0	33,509,091		33,509,091
Trade-Tech	90,557,495	(20,451,580)	(504,038)	777,096	0	1,035,878	71,414,851	0	0	0	71,414,851		71,414,851
Valley	93,274,731	(22,807,935)	(407,721)	39,216	162,172	1,179,934	71,440,397	0	0	0	71,440,397		71,440,397
West	62,412,595	(16,584,698)	(425,524)	48,160	0	760,650	46,211,183	0	0	0	46,211,183		46,211,183
COLLEGE TOTAL	771,410,487	(189,392,898)	(4,155,593)	1,015,832	268,338	8,994,669	588,140,835	0	0	0	588,140,835	0	588,140,835
Educational Services Ctr	0	34,594,313	(424,054)			754,121	34,924,380	0	0	0	34,924,380		34,924,380
Information Technology	0	18,519,532	(84,957)			249,304	18,683,879	0	0	0	18,683,879		18,683,879
Districtwide Svcs	0	123,317,303			(268,338)		123,048,965	0	0	0	123,048,965		123,048,965
Contingency Reserve	0	2,882,782	(107,936)	(1,015,832)		201,906	1,960,920	25,395,931	0		27,356,851		27,356,851
General Reserve	0	3,641,710					3,641,710	47,163,871	0		50,805,581		50,805,581
STRS/PERS Reserve	0					1,430,000	1,430,000		0		1,430,000		1,430,000
Other District-wide	0	0					0	0	0	0	0		0
Van de Kamp Innovation	1,018,604						1,018,604	0	0	0	1,018,604		1,018,604
SRP- Early Retirement	0		4,772,540				4,772,540		0		4,772,540		4,772,540
Funds for Def Maint	0	15,632,486					15,632,486	0	0		15,632,486		15,632,486
Undistrib (Projtd Bal)	9,195,228	(9,195,228)				0	0	83,421,328	0		83,421,328		83,421,328
TOTAL	781,624,319	0	0	0	0	11,630,000	793,254,319	155,981,130	0	0	949,235,449	0	949,235,449

TOTAL UNRESTRICTED GENERAL FUND REVENUES

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	Hold Harmless	COLA	Total SCFF Apportionment Generated	Funds for FT Faculty Hiring	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/Other State	On-Going State Mandate Block Grant	TOTAL REVENUE
City	31,705,824	14,740,103	13,966,804	7,796,119	9,817,492	5,209,755	83,236,097	1,722,084	0	2,205,000	380,304	1,492,661	865,120	283,442	90,184,708
East	63,290,539	32,345,346	24,172,471	15,475,150	26,497,842	10,141,812	171,923,160	1,603,410	0	1,400,000	1,016,395	3,201,734	1,621,933	621,978	181,388,610
Harbor	17,547,231	7,514,229	6,038,138	4,400,697	8,638,718	2,962,163	47,101,176	901,752	0	568,000	1,229,697	743,509	505,740	144,493	51,194,367
Mission	19,268,454	9,037,028	7,326,048	4,583,606	6,251,094	3,101,580	49,567,810	1,840,756	0	497,000	256,959	891,475	534,083	173,776	53,761,859
Pierce	34,791,159	17,994,409	15,649,155	11,547,270	15,607,926	6,240,984	101,830,903	1,310,188	0	1,795,000	1,108,529	1,789,533	959,861	346,020	109,140,034
Southwest	13,958,664	5,266,326	4,787,082	2,845,697	9,469,369	2,537,469	38,864,607	920,378	0	90,000	714,418	523,287	341,359	101,268	41,555,317
Trade-Tech	26,431,447	13,209,980	10,846,137	7,284,898	19,986,435	5,249,025	83,007,922	1,369,524	280,466	777,000	544,574	1,309,104	758,158	254,019	88,300,767
Valley	31,607,758	15,257,623	14,707,875	8,567,098	11,823,260	5,367,637	87,331,251	2,074,642	0	832,000	399,110	1,501,537	982,674	293,393	93,414,607
West	23,237,268	10,796,619	7,719,493	5,625,446	6,446,623	3,527,169	57,352,618	1,625,495	0	750,000	635,306	1,075,260	823,928	207,611	62,470,218
Undistributed/Other DW	0	0	0	0	(755,234)	(49,543)	(804,777)	5	0	0	0	0	10,000,000	0	9,195,228
ESC/Info Tech/VDK	0	0	0	0	0	0	0	0	0	0	1,018,604	0	0	0	1,018,604
TOTAL	261,838,344	126,161,663	105,213,203	68,125,981	113,783,525	44,288,051	719,410,767	13,368,234	280,466	8,914,000	7,303,896	12,528,100	17,392,856	2,426,000	781,624,319

2022-2023 EDUCATION PROTECTION ACT (EPA)*

COLLEGE	TOTAL STATE FTES	% OF TOTAL	TOTAL EPA FUNDS
City	8,776	11.7%	\$14,740,103
East	19,258	25.6%	\$32,345,346
Harbor	4,474	6.0%	\$7,514,229
Mission	5,380	7.2%	\$9,037,028
Pierce	10,713	14.3%	\$17,994,409
Southwest	3,135	4.2%	\$5,266,326
Trade-Tech	7,865	10.5%	\$13,209,980
Valley	9,084	12.1%	\$15,257,623
West	6,428	8.6%	\$10,796,619
TOTAL	75,114	100.0%	\$126,161,663

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

MINIMUM BASE FUNDING

Revised M&O Cost based on FY 2019-20

	CITY	EAST	HARBOR	MISSION	PIERCE	S-WEST	TRADE	VALLEY	WEST	TOTAL
Annual Salary ^[1]										
President	262,234	262,234	262,234	262,234	262,234	262,234	262,234	262,234	262,234	2,360,106
Academic Affairs VP	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	1,793,570
Student Services VP	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	1,793,570
Administrative Services VP	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	1,793,570
Director of College Facilities	152,612	152,612	152,612	152,612	152,612	152,612	152,612	152,612	152,612	1,373,505
Institutional Research Dean	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656	1,427,904
Total Funding for Presidents and VPs	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$10,542,225
<i>Estimated Benefits for Presidents/VPs/DCF/Dean ⁽³⁾</i>	453,199	453,199	453,199	453,199	453,199	453,199	453,199	453,199	453,199	4,078,791
Deans										
Current Number of Deans funded from 10100 ⁽⁴⁾	6.4	12.9	7.0	4.2	9.0	5.0	8.0	6.0	5.2	63.6
FTE Faculty (Credit Instruction) ⁽⁵⁾	278	528	160	162	363	122	287	315	221	2,436
FTES (Students) ⁽⁶⁾	11,081	24,981	5,578	6,719	14,079	4,533	11,299	12,000	8,523	98,792
Number of Faculty per Dean	43	41	23	39	40	24	36	52	43	38
Number of FTES per Dean	1,731	1,944	797	1,619	1,564	907	1,412	2,000	1,639	1,553
Proposed Number of Deans (per Total # of FTES)	7	16	4	4	9	3	7	8	5	64
Proposed Number of Deans (per Total # of FTEF)	7	14	4	4	9	3	7	8	6	64
Proposed Number of Deans ⁽⁷⁾	8	12	4	4	8	4	8	8	4	60
Dean Salary ⁽¹⁾	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656
Total Funding for Deans Position	\$1,269,248	\$1,903,872	\$634,624	\$634,624	\$1,269,248	\$634,624	\$1,269,248	\$1,269,248	\$634,624	\$9,519,358
<i>Estimated Benefits for Deans⁽³⁾</i>	417,709	626,564	208,855	208,855	417,709	208,855	417,709	417,709	208,855	3,132,821
M&O Costs by Square Footage										
Gross Square Footage ⁽⁸⁾	1,059,642	1,268,117	574,068	593,390	929,035	586,355	900,044	884,249	667,909	7,462,809
Average Cost per sq.ft. ⁽²⁾	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26
Total funding for M&O Costs	\$10,871,166	\$13,009,970	\$5,889,525	\$6,087,755	\$9,531,232	\$6,015,581	\$9,233,805	\$9,071,760	\$6,852,267	\$76,563,060
Total Proposed Minimum Base Funding	\$14,182,680	\$17,164,963	\$8,357,561	\$8,555,791	\$12,842,746	\$8,483,617	\$12,545,319	\$12,383,274	\$9,320,302	\$103,836,253

¹ Source: Salary schedule (top step) - for Presidents (\$21,353) plus auto allowance (\$500) totals to \$21,853 per month; for Academic Affairs and Student Services VPs (\$16,607); Administrative Services VP (\$16,607); Director of College Facilities (\$12,718); Dean (\$13,221).

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

³ Benefits are estimated based on FY 2020-21 rates - 52.15% for classified (Administrative Services VP and Director of College Facilities); and 32.91% for certificated (Presidents, other VPs and Deans).

⁴ Current Number of Deans is based on the result of a college survey conducted in August 2021.

⁵ FTE Faculty (Credit Instruction) is based on the Report WSCH Trends And Staffing Patterns By College in the Fall 2019 Data book as reported by the Office of Attendance Accounting.

⁶ FTES (Students) is based on the 2019-20 Annual FTES report, including Credit, Non-Credit and Enhanced Non-Credit FTES, as reported by the Office of Attendance Accounting.

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

⁸ Source: Data for M&O Costs and Gross Square Footage for FY 2019-20 is based on data from the Fusion Space Inventory Report.

STUDENT CENTERED FUNDING FORMULA CALCULATED REVENUE

LOCATION	BASE	SUPPLEMENTAL	STUDENT SUCCESS	TOTAL CALCULATED SCFF REVENUE
City	46,445,927	13,966,804	7,796,119	68,208,850
East	95,635,885	24,172,471	15,475,150	135,283,506
Harbor	25,061,460	6,038,138	4,400,697	35,500,295
Mission	28,305,482	7,326,048	4,583,606	40,215,136
Pierce	52,785,568	15,649,155	11,547,270	79,981,993
Southwest	19,224,990	4,787,082	2,845,697	26,857,769
Trade-Tech	39,641,427	10,846,137	7,284,898	57,772,462
Valley	46,865,381	14,707,875	8,567,098	70,140,354
West	34,033,887	7,719,493	5,625,446	47,378,826
<i>Adjustment for hold harmless</i>	0	0	0	
Total	388,000,007	105,213,203	68,125,981	561,339,191

BASE ALLOCATION REVENUE (FTES + BASIC ALLOCATION)

	BASIC ALLOCATION	3-YEAR AVERAGE CREDIT	SPECIAL ADMIT CREDIT	INCARCERATED	CDCP	NONCREDIT	TOTAL CALCULATED BASE	% OF BASE ALLOCATION
City	4,959,046	33,131,159	3,163,902	-	5,026,197	165,623	46,445,927	12.0%
East	7,084,351	76,027,564	4,372,396	-	6,969,994	1,181,580	95,635,885	24.6%
Harbor	4,250,609	17,870,767	2,163,008	-	688,712	88,364	25,061,460	6.5%
Mission	4,250,609	19,661,370	2,490,564	-	1,437,155	465,784	28,305,482	7.3%
Pierce	4,959,046	41,243,238	2,991,703	-	372,829	3,218,752	52,785,568	13.6%
Southwest	4,250,609	10,816,108	1,645,290	-	2,497,627	15,356	19,224,990	5.0%
Trade-Tech	4,250,609	31,588,327	1,146,224	-	2,541,363	114,904	39,641,427	10.2%
Valley	4,959,046	34,836,586	3,542,716	-	3,374,826	152,207	46,865,381	12.1%
West	4,250,609	25,239,625	1,802,412	-	2,566,510	174,731	34,033,887	8.8%
Total	43,214,535	290,414,744	23,318,215	-	25,475,213	5,577,301	388,000,007	

PAID FTES WORKLOAD MEASURES

	3-YEAR AVERAGE CREDIT	SPECIAL ADMIT CREDIT	INCARCERATED	CDCP	NONCREDIT
City	7,865	536	-	851	47
East	18,049	740	-	1,180	333
Harbor	4,243	366	-	117	25
Mission	4,668	422	-	243	131
Pierce	9,791	506	-	63	906
Southwest	2,568	279	-	423	4
Trade-Tech	7,499	194	-	430	32
Valley	8,270	600	-	571	43
West	5,992	305	-	434	49
Total	68,945	3,948	-	4,313	1,570
FTES Funding Rates	\$4,212.26	\$5,906.97	\$5,906.97	\$5,906.97	\$3,552.03

MULTI DISTRICT BASIC ALLOCATION RATES

SIZE	FTES	ALLOCATION
Small	<10,000	\$4,250,609
Medium	10,000 - 19,999	\$4,959,046
Large	>=20,000	\$5,667,481

State Approved	Center Allocation Rates
>=1,000	\$1,416,870

BASE FUNDS REMAINING

ADJUSTMENT TO FTES BASE

Description	Amount
Minimum Base	103,836,253
EPA	126,161,663
Base Distributed to Colleges ¹	229,997,916

¹ Distributed using different methodology

CALCULATION OF BASE FUNDS REMAINING

Description	Amount
Total Base Allocation	388,000,007
Less: Base Revenue to Colleges ¹	-229,997,916
FTES Base Funds Remaining	158,002,091

¹ Distributed using different methodology

DISTRIBUTION OF BASE FUNDS REMAINING

Location	% of Base Allocation	Funds Remaining
City	12.0%	18,913,797
East	24.6%	38,945,025
Harbor	6.5%	10,205,575
Mission	7.3%	11,526,612
Pierce	13.6%	21,495,438
Southwest	5.0%	7,828,837
Trade-Tech	10.2%	16,142,856
Valley	12.1%	19,084,608
West	8.8%	13,859,343
Total	100%	158,002,091

2022-2023 FTES WORKLOAD MEASURES *

Location	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	7,343	536	-	7,878	851	47	8,776
East	17,005	740	-	17,745	1,180	333	19,258
Harbor	3,966	366	-	4,332	117	25	4,474
Mission	4,584	422	-	5,006	243	131	5,380
Pierce	9,238	506	-	9,744	63	906	10,713
Southwest	2,430	279	-	2,708	423	4	3,135
Trade-Tech	7,208	194	-	7,402	430	32	7,865
Valley	7,870	600	-	8,470	571	43	9,084
West	5,639	305	-	5,944	434	49	6,428
Total	65,283	3,948	-	69,231	4,313	1,570	75,114

* projected

CALCULATION OF 3 YEAR AVERAGE

Location	Total Credit 2020-21	Total Credit 2021-22	Total Credit 2022-23 ^[1]	Special Admit & Incarcerated Credit 2020-21	Special Admit & Incarcerated Credit 2021-22	Special Admit & Incarcerated Credit 2022-23 ^[1]	Credit w/o Special Admit or Incarcerated 2020-21	Credit w/o Special Admit or Incarcerated 2021-22	Credit w/o Special Admit or Incarcerated 2022-23 ^[1]	3 yr average
City	9,564	7,878	7,878	653	536	536	8,911	7,343	7,343	7,865
East	20,916	17,745	17,745	779	740	740	20,138	17,005	17,005	18,049
Harbor	5,171	4,332	4,332	376	366	366	4,795	3,966	3,966	4,243
Mission	5,268	5,006	5,006	434	422	422	4,834	4,584	4,584	4,668
Pierce	11,449	9,744	9,744	551	506	506	10,898	9,238	9,238	9,791
Southwest	3,111	2,708	2,708	267	279	279	2,844	2,430	2,430	2,568
Trade-Tech	8,337	7,402	7,402	256	194	194	8,081	7,208	7,208	7,499
Valley	9,662	8,470	8,470	591	600	600	9,071	7,870	7,870	8,270
West	7,097	5,944	5,944	400	305	305	6,697	5,639	5,639	5,992
Total	80,576	69,231	69,231	4,307	3,948	3,948	76,269	65,283	65,283	68,945

¹ Projected using 2021-22 P2 data.

SUPPLEMENTAL ALLOCATION REVENUE

	AB 540 Totals	Pell Grant Totals	CA Promise Grant Students Totals	Subtotal	% of Total	Unallocated Adj	Total Supplemental
<i>Rates</i>	\$996.06	\$996.06	\$996.06				
City	922,355	4,534,082	8,510,367	13,966,804	13%	-	13,966,804
East	1,284,922	7,725,469	15,162,080	24,172,471	23%	-	24,172,471
Harbor	343,642	1,896,505	3,797,991	6,038,138	6%	-	6,038,138
Mission	523,929	2,221,222	4,580,896	7,326,048	7%	-	7,326,048
Pierce	1,021,961	4,990,279	9,636,915	15,649,155	15%	-	15,649,155
Southwest	209,173	1,585,733	2,992,175	4,787,082	5%	-	4,787,082
Trade-Tech	840,678	3,304,939	6,700,520	10,846,137	10%	-	10,846,137
Valley	1,057,820	4,636,676	9,013,380	14,707,875	14%	-	14,707,875
West	450,221	2,230,186	5,039,086	7,719,493	7%	-	7,719,493
Total District	6,654,701	33,125,091	65,433,410	105,213,202		-	105,213,202
Total State ^[1]	6,654,701	33,125,091	65,433,410	105,213,202			

SUPPLEMENTAL WORKLOAD MEASURES

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	926	4,552	8,544
East	1,290	7,756	15,222
Harbor	345	1,904	3,813
Mission	526	2,230	4,599
Pierce	1,026	5,010	9,675
Southwest	210	1,592	3,004
Trade-Tech	844	3,318	6,727
Valley	1,062	4,655	9,049
West	452	2,239	5,059
Unallocated	-	3	3
Total District	6,681	33,259	65,695
Total State	6,681	33,259	65,695

^[1] 2020-21 data and revenue

STUDENT SUCCESS ALLOCATION – TOTAL REVENUE

Location	All Students	Pell	CA Promise Grant	Total Success
City	5,527,665	1,185,116	1,083,337	7,796,119
East	10,988,862	2,359,787	2,126,502	15,475,150
Harbor	3,181,334	640,595	578,768	4,400,697
Mission	3,230,181	698,188	655,237	4,583,606
Pierce	8,430,012	1,603,524	1,513,734	11,547,270
Southwest	1,957,706	476,631	411,360	2,845,697
Trade-Tech	5,227,631	1,059,337	997,930	7,284,898
Valley	6,022,891	1,340,746	1,203,461	8,567,098
West	4,133,317	751,855	740,274	5,625,446
TOTAL	48,699,600	10,115,778	9,310,603	68,125,981

STUDENT SUCCESS ALLOCATION – ALL STUDENT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$2,349	\$1,762	\$1,762	\$1,175	\$1,175	\$881	\$587	\$587				
City	1,190,345	788,212	-	704,418	360,236	486,906	1,165,872	831,675	5,527,665	11%	-	5,527,665
East	3,465,314	1,466,004	-	294,845	510,595	933,579	2,397,136	1,921,389	10,988,862	23%	-	10,988,862
Harbor	796,435	976,749	-	18,795	306,592	322,744	365,718	394,302	3,181,334	7%	-	3,181,334
Mission	981,252	576,182	-	74,788	181,293	291,321	610,835	514,511	3,230,181	7%	-	3,230,181
Pierce	2,477,797	1,444,860	-	101,414	983,209	1,104,495	1,276,684	1,041,552	8,430,012	17%	-	8,430,012
Southwest	461,259	529,195	-	19,186	102,589	169,448	266,261	409,768	1,957,706	4%	-	1,957,706
Trade-Tech	381,380	775,878	-	485,927	74,788	231,706	2,023,391	1,254,561	5,227,631	11%	-	5,227,631
Valley	1,768,289	1,048,992	-	181,293	254,515	744,455	1,127,500	897,849	6,022,891	12%	-	6,022,891
West	952,276	500,415	75,180	233,370	144,094	307,179	1,083,253	837,549	4,133,317	8%	-	4,133,317
Total District	12,474,346	8,106,485	75,180	2,114,037	2,917,912	4,591,834	10,316,650	8,103,156	48,699,600		-	48,699,600
Total State - Proj	12,474,346	8,106,485	75,180	2,114,037	2,917,912	4,591,834	10,316,650	8,103,156	48,699,600			

STUDENT SUCCESS DATA – 3 YEAR AVERAGE - ALL STUDENT DATA

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	507	447	-	600	307	553	1,985	1,416
East	1,475	832	-	251	435	1,060	4,081	3,271
Harbor	339	554	-	16	261	366	623	671
Mission	418	327	-	64	154	331	1,040	876
Pierce	1,055	820	-	86	837	1,254	2,174	1,773
Southwest	196	300	-	16	87	192	453	698
Trade-Tech	162	440	-	414	64	263	3,445	2,136
Valley	753	595	-	154	217	845	1,920	1,529
West	405	284	43	199	123	349	1,844	1,426
Unallocated	8	8	-	7	12	16	5	21
Total	5,318	4,609	43	1,806	2,496	5,228	17,570	13,818

ASSOCIATE DEGREE FOR TRANSFER (ADT)
ALL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	396	562	562	507
East	1,237	1,594	1,594	1,475
Harbor	327	345	345	339
Mission	397	428	428	418
Pierce	1,014	1,075	1,075	1,055
Southwest	161	214	214	196
Trade-Tech	107	190	190	162
Valley	714	772	772	753
West	410	403	403	405
Unallocated	6	9	9	8
Total	4,769	5,592	5,592	5,318

ASSOCIATE DEGREES (AA/AS)
ALL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	380	481	481	447
East	716	890	890	832
Harbor	457	603	603	554
Mission	315	333	333	327
Pierce	818	821	821	820
Southwest	287	307	307	300
Trade-Tech	445	438	438	440
Valley	538	624	624	595
West	292	280	280	284
Unallocated	7	9	9	8
Total	4,255	4,786	4,786	4,609

¹ Projected using 2021-22 P1 data.

BACCALAUREATE DEGREES
ALL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	-	-	-	
East	-	-	-	
Harbor	-	-	-	
Mission	-	-	-	
Pierce	-	-	-	
Southwest	-	-	-	
Trade-Tech	-	-	-	
Valley	-	-	-	
West	42	43	43	43
Unallocated	-	-	-	
Total	42	43	43	43

CREDIT CERTIFICATES
ALL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	561	619	619	600
East	201	276	276	251
Harbor	12	18	18	16
Mission	57	67	67	64
Pierce	79	90	90	86
Southwest	19	15	15	16
Trade-Tech	455	393	393	414
Valley	175	144	144	154
West	144	226	226	199
Unallocated	12	4	4	7
Total	1,715	1,852	1,852	1,806

¹ Projected using 2021-22 P1 data.

TRANSFER LEVEL MATH & ENGLISH
ALL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	282	319	319	307
East	454	425	425	435
Harbor	303	240	240	261
Mission	171	146	146	154
Pierce	795	858	858	837
Southwest	102	80	80	87
Trade-Tech	83	54	54	64
Valley	204	223	223	217
West	132	118	118	123
Unallocated	33	2	2	12
Total	2,559	2,465	2,465	2,496

TRANSFER TO A 4 YEAR UNIVERSITY
ALL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	528	565	565	553
East	1,001	1,089	1,089	1,060
Harbor	371	364	364	366
Mission	336	328	328	331
Pierce	1,167	1,297	1,297	1,254
Southwest	169	204	204	192
Trade-Tech	237	276	276	263
Valley	761	887	887	845
West	318	364	364	349
Unallocated	7	20	20	16
Total	4,895	5,394	5,394	5,228

¹ Projected using 2021-22 P1 data.

NINE OR MORE CTE UNITS

ALL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	1,851	2,052	2,052	1,985
East	4,512	3,866	3,866	4,081
Harbor	622	623	623	623
Mission	1,010	1,055	1,055	1,040
Pierce	2,165	2,178	2,178	2,174
Southwest	512	424	424	453
Trade-Tech	3,989	3,173	3,173	3,445
Valley	1,881	1,939	1,939	1,920
West	1,985	1,774	1,774	1,844
Unallocated	8	3	3	5
Total	18,535	17,087	17,087	17,570

REGIONAL LIVING WAGE

ALL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	1,770	1,239	1,239	1,416
East	3,488	3,163	3,163	3,271
Harbor	802	606	606	671
Mission	1,036	796	796	876
Pierce	2,024	1,648	1,648	1,773
Southwest	815	639	639	698
Trade-Tech	2,438	1,985	1,985	2,136
Valley	1,822	1,382	1,382	1,529
West	1,720	1,279	1,279	1,426
Unallocated	10	27	27	21
Total	15,925	12,764	12,764	13,818

¹ Projected using 2021-22 P1 data.

STUDENT SUCCESS ALLOCATION – PELL STUDENT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$889	\$667	\$667	\$444	\$444	\$333	\$222	\$222				
City	321,186	192,890	-	159,112	74,667	114,667	237,112	85,482	1,185,116	12%	-	1,185,116
East	929,485	368,668	-	40,741	109,334	245,779	440,594	225,186	2,359,787	23%	-	2,359,787
Harbor	183,112	208,001	-	4,148	51,259	69,556	71,111	53,408	640,595	6%	-	640,595
Mission	245,038	134,889	-	17,926	33,185	67,222	130,149	69,778	698,188	7%	-	698,188
Pierce	536,891	321,335	-	21,333	149,926	222,334	229,482	122,223	1,603,524	16%	-	1,603,524
Southwest	137,778	141,334	-	5,482	20,889	41,445	64,222	65,482	476,631	5%	-	476,631
Trade-Tech	108,741	198,890	-	113,926	14,963	58,667	411,853	152,297	1,059,337	10%	-	1,059,337
Valley	454,520	264,223	-	40,000	45,630	170,667	252,594	113,112	1,340,746	13%	-	1,340,746
West	228,445	116,223	18,000	36,445	23,259	67,111	172,519	89,852	751,855	7%	-	751,855
Total District	3,145,197	1,946,452	18,000	439,113	523,113	1,057,448	2,009,637	976,818	10,115,778		-	10,115,778
Total State - Proj	3,145,197	1,946,452	18,000	439,113	523,113	1,057,448	2,009,637	976,818	10,115,778			

STUDENT SUCCESS DATA – 3 YEAR AVERAGE - PELL STUDENT DATA

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	361	289	-	358	168	344	1,067	385
East	1,046	553	-	92	246	737	1,983	1,013
Harbor	206	312	-	9	115	209	320	240
Mission	276	202	-	40	75	202	586	314
Pierce	604	482	-	48	337	667	1,033	550
Southwest	155	212	-	12	47	124	289	295
Trade-Tech	122	298	-	256	34	176	1,853	685
Valley	511	396	-	90	103	512	1,137	509
West	257	174	27	82	52	201	776	404
Unallocated	3	5	-	4	-	12	1	9
Total	3,541	2,925	27	992	1,177	3,185	9,044	4,405

ASSOCIATE DEGREE FOR TRANSFER (ADT)
PELL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	284	400	400	361
East	871	1,133	1,133	1,046
Harbor	204	207	207	206
Mission	265	281	281	276
Pierce	612	600	600	604
Southwest	125	170	170	155
Trade-Tech	77	145	145	122
Valley	504	515	515	511
West	273	249	249	257
Unallocated	1	4	4	3
Total	3,216	3,704	3,704	3,541

ASSOCIATE DEGREES (AA/AS)
PELL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	252	308	308	289
East	485	587	587	553
Harbor	236	350	350	312
Mission	183	212	212	202
Pierce	474	486	486	482
Southwest	204	216	216	212
Trade-Tech	319	288	288	298
Valley	353	418	418	396
West	201	161	161	174
Unallocated	4	6	6	5
Total	2,711	3,032	3,032	2,925

¹ Projected using 2021-22 P1 data.

BACCALAUREATE DEGREES
PELL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	-	-	-	
East	-	-	-	
Harbor	-	-	-	
Mission	-	-	-	
Pierce	-	-	-	
Southwest	-	-	-	
Trade-Tech	-	-	-	
Valley	-	-	-	
West	29	26	26	27
Unallocated	-	-	-	
Total	29	26	26	27

CREDIT CERTIFICATES
PELL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	382	346	346	358
East	89	93	93	92
Harbor	6	11	11	9
Mission	35	43	43	40
Pierce	54	45	45	48
Southwest	13	12	12	12
Trade-Tech	289	240	240	256
Valley	104	83	83	90
West	64	91	91	82
Unallocated	7	3	3	4
Total	1,043	967	967	992

¹ Projected using 2021-22 P1 data.

TRANSFER LEVEL MATH & ENGLISH
PELL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	164	170	170	168
East	252	243	243	246
Harbor	156	95	95	115
Mission	92	66	66	75
Pierce	360	326	326	337
Southwest	61	40	40	47
Trade-Tech	47	27	27	34
Valley	106	101	101	103
West	57	50	50	52
Unallocated	-	-	-	-
Total	1,295	1,118	1,118	1,177

TRANSFER TO A 4 YEAR UNIVERSITY
PELL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	324	354	354	344
East	704	754	754	737
Harbor	198	214	214	209
Mission	207	199	199	202
Pierce	635	683	683	667
Southwest	111	131	131	124
Trade-Tech	146	191	191	176
Valley	428	554	554	512
West	164	220	220	201
Unallocated	3	17	17	12
Total	2,920	3,317	3,317	3,185

¹ Projected using 2021-22 P1 data.

NINE OR MORE CTE UNITS
PELL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	1,029	1,086	1,086	1,067
East	2,086	1,931	1,931	1,983
Harbor	342	309	309	320
Mission	565	596	596	586
Pierce	1,076	1,011	1,011	1,033
Southwest	317	275	275	289
Trade-Tech	2,246	1,657	1,657	1,853
Valley	1,186	1,112	1,112	1,137
West	861	734	734	776
Unallocated	-	1	1	1
Total	9,708	8,712	8,712	9,044

REGIONAL LIVING WAGE
PELL STUDENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	480	337	337	385
East	1,162	939	939	1,013
Harbor	301	210	210	240
Mission	366	288	288	314
Pierce	622	514	514	550
Southwest	338	273	273	295
Trade-Tech	766	645	645	685
Valley	613	457	457	509
West	479	367	367	404
Unallocated	5	11	11	9
Total	5,132	4,041	4,041	4,405

¹ Projected using 2021-22 P1 data.

STUDENT SUCCESS ALLOCATION – CA PROMISE GRANT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$593	\$444	\$444	\$296	\$296	\$222	\$148	\$148				
City	268,643	168,741	-	148,346	66,173	98,297	222,569	110,568	1,083,337	12%	-	1,083,337
East	782,423	320,446	-	40,099	99,951	209,556	408,199	265,828	2,126,502	23%	-	2,126,502
Harbor	160,198	182,223	-	3,556	48,494	59,408	66,173	58,716	578,768	6%	-	578,768
Mission	219,458	120,297	-	16,099	33,482	59,185	122,667	84,050	655,237	7%	-	655,237
Pierce	489,483	284,890	-	19,753	144,396	200,001	225,384	149,828	1,513,734	16%	-	1,513,734
Southwest	108,840	114,519	-	4,543	20,445	34,370	58,321	70,321	411,360	4%	-	411,360
Trade-Tech	92,642	173,186	-	102,815	14,716	48,148	393,384	173,038	997,930	11%	-	997,930
Valley	384,199	222,667	-	38,124	46,025	146,519	230,272	135,655	1,203,461	13%	-	1,203,461
West	205,235	106,223	14,963	40,296	22,914	58,445	175,902	116,297	740,274	8%	-	740,274
Total District	2,711,121	1,693,191	14,963	413,631	496,594	913,929	1,902,871	1,164,301	9,310,603		-	9,310,603
Total State - Proj	2,711,121	1,693,191	14,963	413,631	496,594	913,929	1,902,871	1,164,301	9,310,603			

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

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	453	380	-	501	223	442	1,502	746
East	1,320	721	-	135	337	943	2,755	1,794
Harbor	270	410	-	12	164	267	447	396
Mission	370	271	-	54	113	266	828	567
Pierce	826	641	-	67	487	900	1,521	1,011
Southwest	184	258	-	15	69	155	394	475
Trade-Tech	156	390	-	347	50	217	2,655	1,168
Valley	648	501	-	129	155	659	1,554	916
West	346	239	34	136	77	263	1,187	785
Unallocated	5	7	-	5	3	14	1	16
Total	4,580	3,816	34	1,401	1,679	4,127	12,845	7,875

ASSOCIATE DEGREE FOR TRANSFER (ADT)
PROMISE GRANT RECIPIENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	362	499	499	453
East	1,103	1,429	1,429	1,320
Harbor	261	275	275	270
Mission	347	382	382	370
Pierce	810	834	834	826
Southwest	155	198	198	184
Trade-Tech	99	185	185	156
Valley	623	661	661	648
West	359	340	340	346
Unallocated	2	7	7	5
Total	4,121	4,810	4,810	4,580

ASSOCIATE DEGREES (AA/AS)
PROMISE GRANT RECIPIENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	321	409	409	380
East	633	765	765	721
Harbor	318	456	456	410
Mission	266	273	273	271
Pierce	645	639	639	641
Southwest	249	262	262	258
Trade-Tech	399	385	385	390
Valley	451	526	526	501
West	253	232	232	239
Unallocated	4	8	8	7
Total	3,539	3,955	3,955	3,816

¹ Projected using 2021-22 P1 data.

BACCALAUREATE DEGREES
PROMISE GRANT RECIPIENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	-	-	-	
East	-	-	-	
Harbor	-	-	-	
Mission	-	-	-	
Pierce	-	-	-	
Southwest	-	-	-	
Trade-Tech	-	-	-	
Valley	-	-	-	
West	39	31	31	34
Unallocated	-	-	-	-
Total	39	31	31	34

CREDIT CERTIFICATES
PROMISE GRANT RECIPIENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	494	504	504	501
East	136	135	135	135
Harbor	10	13	13	12
Mission	47	58	58	54
Pierce	62	69	69	67
Southwest	18	14	14	15
Trade-Tech	385	328	328	347
Valley	144	121	121	129
West	106	151	151	136
Unallocated	10	3	3	5
Total	1,412	1,396	1,396	1,401

¹ Projected using 2021-22 P1 data.

TRANSFER LEVEL MATH & ENGLISH
PROMISE GRANT RECIPIENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	220	225	225	223
East	360	326	326	337
Harbor	215	138	138	164
Mission	129	105	105	113
Pierce	488	487	487	487
Southwest	83	62	62	69
Trade-Tech	67	41	41	50
Valley	144	161	161	155
West	86	73	73	77
Unallocated	9	-	-	3
Total	1,801	1,618	1,618	1,679

TRANSFER TO A 4 YEAR UNIVERSITY
PROMISE GRANT RECIPIENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	421	453	453	442
East	889	970	970	943
Harbor	264	269	269	267
Mission	271	264	264	266
Pierce	862	919	919	900
Southwest	134	165	165	155
Trade-Tech	184	233	233	217
Valley	574	702	702	659
West	229	280	280	263
Unallocated	4	19	19	14
Total	3,832	4,274	4,274	4,127

¹ Projected using 2021-22 P1 data.

NINE OR MORE CTE UNITS
PROMISE GRANT RECIPIENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	1,437	1,535	1,535	1,502
East	2,962	2,652	2,652	2,755
Harbor	456	442	442	447
Mission	810	837	837	828
Pierce	1,572	1,496	1,496	1,521
Southwest	457	362	362	394
Trade-Tech	3,158	2,404	2,404	2,655
Valley	1,563	1,550	1,550	1,554
West	1,266	1,148	1,148	1,187
Unallocated	1	1	1	1
Total	13,682	12,427	12,427	12,845

REGIONAL LIVING WAGE
PROMISE GRANT RECIPIENT DATA

	2019-20	2020-21	2021-22 ¹	3YR AVG
City	953	643	643	746
East	2,059	1,662	1,662	1,794
Harbor	491	349	349	396
Mission	674	514	514	567
Pierce	1,166	934	934	1,011
Southwest	552	436	436	475
Trade-Tech	1,364	1,070	1,070	1,168
Valley	1,113	817	817	916
West	947	704	704	785
Unallocated	9	20	20	16
Total	9,328	7,149	7,149	7,875

¹ Projected using 2021-22 P1 data.

COLLEGE HOLD HARMLESS CALCULATION

	2021-22 FY21 TCR + FY22 COLA	2022-23 Total Allocated Base	2022-23 Supplemental	2022-23 Student Success	2022-23 Total TCR	2022-23 Hold Harmless Amount	2022-23 COLA	2022-23 FY22 TCR + FY23 COLA
City	79,416,995	47,836,580	13,966,804	7,796,119	69,599,503	9,817,492	5,209,755	84,626,750
East	154,600,797	88,455,334	24,172,471	15,475,150	128,102,955	26,497,842	10,141,812	164,742,609
Harbor	45,154,918	26,077,365	6,038,138	4,400,697	36,516,200	8,638,718	2,962,163	48,117,081
Mission	47,280,179	29,119,431	7,326,048	4,583,606	41,029,085	6,251,094	3,101,580	50,381,759
Pierce	95,136,944	52,332,593	15,649,155	11,547,270	79,529,018	15,607,926	6,240,984	101,377,928
Southwest	38,680,928	21,578,780	4,787,082	2,845,697	29,211,559	9,469,369	2,537,469	41,218,397
Trade-Tech	80,015,625	41,898,155	10,846,137	7,284,898	60,029,190	19,986,435	5,249,025	85,264,650
Valley	81,823,738	46,725,505	14,707,875	8,567,098	70,000,478	11,823,260	5,367,637	87,191,375
West	53,767,826	33,976,264	7,719,493	5,625,446	47,321,203	6,446,623	3,527,169	57,294,995
adjustment	(755,235)					(755,234)	(49,543)	(804,778)
TOTAL	675,122,716	388,000,007	105,213,203	68,125,981	561,339,191	113,783,525	44,288,051	719,410,767

ASSESSMENT CALCULATION

	Total Allocated Base	Base %	Assessment
City	47,836,580	12.3%	23,350,279
East	88,455,334	22.8%	43,177,350
Harbor	26,077,365	6.7%	12,729,040
Mission	29,119,431	7.5%	14,213,952
Pierce	52,332,593	13.5%	25,544,900
Southwest	21,578,780	5.6%	10,533,164
Trade-Tech	41,898,155	10.8%	20,451,580
Valley	46,725,505	12.0%	22,807,935
West	33,976,264	8.8%	16,584,698
TOTAL	388,000,007		189,392,898

DEDICATED REVENUE PROJECTIONS/DISTRIBUTION

	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	ESC	Total
Sales-Other	0	0	0	0	0	0	0	0	0		0
Print & Copy Rev	0	0	0	0	0	0	0	0	0		0
Salvage Sales	500	2,000	2,500	0	0	0	2,500	1,000	1,000		9,500
Admin Allowance	80,504	150,241	39,697	46,739	103,029	26,928	57,974	82,560	58,327		645,999
Class Audit Fees	1,000	6,000	500	1,500	5,000	120	2,000	3,500	1,600		21,220
SEVIS Fees	3,000	15,000	1,000	5,700	5,500	2,000	2,500	1,000	1,000		36,700
Library Fines	0	0	0	0	0	0	0	0	0		0
Forgn St Appl Fee	1,000	4,500	0	200	2,000	0	500	50	2,500		10,750
Metro iPass	0	0	0	0	0	0	0	0	0		0
Transcripts	20,000	25,000	25,000	21,000	55,000	10,000	20,000	50,000	35,000		261,000
Emerg Transcr Fees	0	0	0	0	0	0	2,000	0	0		2,000
Facility Rental	250,000	621,214	100,000	38,000	900,000	675,370	200,000	150,000	335,879		3,270,463
Civic Center Rental	0	150,000	0	0	0	0	0	100,000	0		250,000
Baccalaureate fees	0	0	0	0	0	0	0	0	200,000		200,000
Gym Membership Fees	0	0	0	1,000	0	0	0	0	0		0
Program Development	0	0	0	0	0	0	0	1,000	0		1,000
Traffic Citations	0	10,000	0	600	5,000	0	5,000	0	0		20,600
Donations	0	0	0	0	0	0	0	10,000	0		10,000
Dup Reg Receipt	0	0	0	250	1,000	0	0	0	0		1,250
Dup Diploma/Certif	50	0	0	0	0	0	100	0	0		150
Verification Fees	250	650	500	1,000	0	0	500	0	0		2,900
Copy Machine	0	0	500	2,000	0	0	1,000	0	0		3,500
Returned Checks	0	0	0	150	0	0	0	0	0		150
Other: Income	0	0	0	50,000	0	0	0	0	0		50,000
Other: Local	0	31,720	0	0	0	0	500	0	0		32,220
Subtotal Non-Specific	356,304	1,016,325	169,697	168,139	1,076,529	714,418	294,574	399,110	635,306	0	4,830,402
Farm Sales					10,000						10,000
Swap Meet			750,000								750,000
Golf Driving Range	0	0	110,000	44,410	10,000	0	0	0	0		164,410
Contract Educ	20,000	0	200,000	0	0	0	250,000	0	0		470,000
Journalism	4,000	70	0	44,410	12,000	0	0	0	0		60,480
Van de Kamp										1,018,604	1,018,604
Subtotal Specific	24,000	70	1,060,000	88,820	32,000	0	250,000	0	0	1,018,604	2,473,494
Location Total	380,304	1,016,395	1,229,697	256,959	1,108,529	714,418	544,574	399,110	635,306	1,018,604	7,303,896

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

DISTRICTWIDE SERVICES APPROPRIATIONS

ITEM	C	E	H	M	P	S	T	V	W	D	TOTAL
A. Operating Budgets											
Academic Senate	0	0	0	0	0	0	0	0	0	916,962	916,962
Accreditation	0	0	0	0	0	0	0	0	0	133,000	133,000
Audit Expense	0	0	0	0	0	0	0	0	0	700,000	700,000
Benefits-Retiree	0	0	0	0	0	0	0	0	0	25,570,015	25,570,015
Central Financial Aid Unit (CFAU)	0	0	0	0	0	0	0	0	0	1,836,632	1,836,632
Dolores Huerta Center	0	0	0	0	0	0	0	0	0	398,906	398,906
DW Mandatory Memberships	0	0	0	0	0	0	0	0	0	583,124	583,124
DW Marketing (Public Relations)	0	0	0	0	0	0	0	0	0	1,236,000	1,236,000
Employee Assistance Program	0	0	0	0	0	0	0	0	0	850,800	850,800
Environmental Health And Safety	0	0	0	0	0	0	0	0	0	765,500	765,500
Gold Creek*	0	0	0	0	0	0	0	162,172	0	0	162,172
HR-Training & Development	0	0	0	0	0	0	0	0	0	300,000	300,000
Metro Records*	0	0	0	106,166	0	0	0	0	0	0	106,166
Special Projects	0	0	0	0	0	0	0	0	0	1,557,229	1,557,229
Total Operating Budgets											35,116,506
B. Operating Budget w/ Variable Expenses											
Collective Bargaining	0	0	0	0	0	0	0	0	0	1,156,000	1,156,000
Insurance	0	0	0	0	0	0	0	0	0	7,347,000	7,347,000
Legal Expense	0	0	0	0	0	0	0	0	0	3,318,848	3,318,848
Reserve for Insur/Legal/WC	0	0	0	0	0	0	0	0	0	2,919,234	2,919,234
Staff Training-Legal	0	0	0	0	0	0	0	0	0	165,000	165,000
Worker's Compensation	0	0	0	0	0	0	0	0	0	5,060,550	5,060,550
Total Op Budgets w/ Variable Expenses											19,966,632
C. Other Districtwide Accounts											
AB705	0	0	0	0	0	0	0	0	0	1,650,000	1,650,000
Board Election	0	0	0	0	0	0	0	0	0	3,000,000	3,000,000
District/Campus Safety	0	0	0	0	0	0	0	0	0	29,545,663	29,545,663
Districtwide Benefits	0	0	0	0	0	0	0	0	0	70,000	70,000
Emergency Preparedness	0	0	0	0	0	0	0	0	0	80,000	80,000
Financial Services	0	0	0	0	0	0	0	0	0	150,100	150,100
Health Benefits Administration	0	0	0	0	0	0	0	0	0	475,000	475,000
LA College Promise	0	0	0	0	0	0	0	0	0	50,000	50,000
Project Match	0	0	0	0	0	0	0	0	0	117,000	117,000
Public Policy (State & Federal Advocates)	0	0	0	0	0	0	0	0	0	664,700	664,700
Staff Development	0	0	0	0	0	0	0	0	0	30,000	30,000
SW WEC Settlement	0	0	0	0	0	0	0	0	0	306,117	306,117
Tuition Reimbursement	0	0	0	0	0	0	0	0	0	533,000	533,000
Vacation Balance	0	0	0	0	0	0	0	0	0	900,000	900,000
Wellness Program	0	0	0	0	0	0	0	0	0	153,000	153,000
Total Other Districtwide Accounts											37,724,580
D. Districtwide Information Technology											
IT- Academic & Student Applications	0	0	0	0	0	0	0	0	0	5,553,668	5,553,668
IT- Cyber Security	0	0	0	0	0	0	0	0	0	250,000	250,000
IT- Dwide College Technology Services	0	0	0	0	0	0	0	0	0	4,082,464	4,082,464
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	2,110,162	2,110,162
IT- Information Security	0	0	0	0	0	0	0	0	0	757,200	757,200
IT- Network	0	0	0	0	0	0	0	0	0	3,136,781	3,136,781
IT- Region 1 College Technology Svcs	0	0	0	0	0	0	0	0	0	4,359,922	4,359,922
IT- Region 2 College Technology Svcs	0	0	0	0	0	0	0	0	0	3,197,466	3,197,466
IT- Region 3 College Technology Svcs	0	0	0	0	0	0	0	0	0	3,124,931	3,124,931
IT-Service Center	0	0	0	0	0	0	0	0	0	697,000	697,000
IT-Software Systems	0	0	0	0	0	0	0	0	0	932,694	932,694
IT-Student Systems & Web Services	0	0	0	0	0	0	0	0	0	2,307,297	2,307,297
Total DW Information Technology											30,509,585
Total Districtwide Services	0	0	0	106,166	0	0	0	162,172	0	123,048,965	123,317,303

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