

Tentative Budget

2025-2026

Office of the Chancellor
June 2025



Los Angeles Community College District

Los Angeles Community College District

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**Interim*

Prepared by Office of Budget and Management Analysis

Table of Contents

Executive Summary	1
Overview	2
I. Summary	
All Funds	10
II. General Fund	
A. Income	14
B. Unrestricted General Fund Appropriations	
Unrestricted General Fund by Sub-Major Commitment Item.....	20
UGF by Sub-Major Commitment Item (repeated for each college).....	21
Educational Services Center	30
Information Technology	31
Districtwide Accounts	32
Restricted General Fund by Sub-Major Commitment Item	33
Restricted General Fund Appropriations by Fund and Location	34
Restricted General Fund Appropriations by Program	35
III. Other Funds	
Bookstore Fund	36
Building Fund	38
Food Services Fund	40
Child Development Fund	42
Debt Service Fund.....	44
Special Reserve Fund	46
Student Financial Aid Fund	50
IV. Appendices	
Appendix A: Definitions & Notes.....	50
Appendix B: Business Areas	51
Appendix C: Districtwide Accounts.....	52
Appendix D: Budget Development Calendar	56
Appendix E: Budgeted Positions	58
Appendix F: Tentative Budget Allocation Mechanism	75

Executive Summary

Executive Summary

The following is a brief summary of the District's 2025-2026 Tentative Budget with reference to a more detailed discussion in the body of the report.

- The State Budget Development for fiscal year 2025-2026 (Page 2).
- The 2025-2026 Tentative Budget for all funds is \$9.6 billion. This is less than the current budget of \$10.4 billion as of April 30, 2025. The Restricted General Fund difference is principally due to Specially Funded Programs not being fully funded in the Tentative Budget and restricted program balances not yet carried forward from the 2024-2025 fiscal year. The programs and balances will be included in the Final Budget. The Unrestricted General Fund includes 2.30% state funded COLA and 0.00% enrollment growth revenue in state general revenue (Page 12).
- The 2025-2026 General Fund is \$1.2 billion, divided between unrestricted and restricted programs (Page 15).
- The Unrestricted General Fund budget, which supports the principal operations of the District, is \$1.1 billion (Page 17). The remaining \$121.2 million in the General Fund is restricted to programs such as Student Equity and Achievement (SEA), CalWORKs, Student Financial Aid Administration, DSPS, EOPS, Community Services, Parking, Health Services, etc.
- The distribution of Unrestricted General Fund appropriations (Page 20 to 32).
- The distribution of Restricted General Fund appropriations (Page 33 to 35).
- The distribution of Other Funds appropriations (Page 36 to 49).

Overview

Overview

The 2025-2026 Tentative Budget totals \$9.6 billion and is distributed over eight funds:

Fund	Budget
General	\$1,184,189,393
Bookstore	\$20,693,574
Food Services	\$1,905,251
Child Development	\$2,951,517
Student Financial Aid	\$332,947,634
Special Reserve (Capital Outlay)	\$94,440,852
Debt Service	\$8,819,551
Building	\$8,012,896,922

Appropriations	Amount
Total Appropriations	\$9,662,062,297
Less: Intrafund Transfers	\$3,217,603*
Less: Interfund Transfers	\$10,349,374
Net Appropriations	\$9,648,495,320

The General Fund, which is the largest fund and supports the basic operations of the District, totals \$1.184 billion (*net of intrafund transfers) and represents 12.3% of the total Tentative Budget.

The General Fund is further divided into: 1) unrestricted programs and 2) restricted programs (i.e. federal, state and local categoricals). The Unrestricted General Fund, which represents funds and expenditures over which the District retains discretionary usage, totals \$1.066 billion or 90.0% of the General Fund. As is customary at this stage of budget development, most federal specially funded programs are not fully included. The funds will be included as we develop the final 2025-2026 budget and as we receive funding during the fiscal year.

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

State Budget Development

At the release of the May Revision, the State is projecting a revenue shortfall of \$12.0 billion. The Governor's May revision to his proposed 2025-2026 State Budget, released on May 14, 2025, funded Proposition 98 for K-12 and Community Colleges at \$114.6 billion, a small decrease from the Governor's January Budget.

The proposed May Revision budget for 2025-2026 contains the following major budget items for community colleges:

1. \$217.5 million for COLA (2.30%).
2. \$139.9 million for enrollment growth (2.35%).
3. \$27.7 million for COLA (2.30%) and adjustments for certain categorical programs
4. Eliminate one-time funding for the Statewide Technology Transformation, and reduce the

funding for the establishment of a Systemwide Common Data Platform, scaling up Credit for Prior Learning, and developing a Career Passport.

5. \$68.5 million in capital outlay funding from Prop 51 and Prop 2.

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, 2025.

Changes to the budget will be incorporated in the District's Final Budget for Board adoption on September 10, 2025.

District Budget Development

The District's 2025-2026 budget development began early in November 2024 after the Board adopted the 2025-2026 Budget Development Calendar. In December 2024, colleges and other operating locations provided their initially-projected dedicated revenue and centralized accounts budgets. In March 2025, after the Governor's proposed State budget was released on January 10, 2025, preliminary allocations were provided to all operating locations to begin working with their constituencies in developing their 2025-2026 Budget Operation Plans.

The District's Tentative Budget is developed and planned utilizing the approved 2019-2020 District Allocation Model that aligns with the state-adopted Student Centered Funding Formula. The 2025-2026 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 EOPS, CalWORKs, Strong Workforce, and Student Equity and Achievement is budgeted at 95% of the 2024-2025 base allocations. FKCE is budgeted at 93% of the 2024-2025 base allocation. CARE, DSPS, and NEXTUP are budgeted at 90%, 80%, and 70% of the 2024-2025 base allocation, respectively.

Revenue Assumptions

The revenue assumptions, by which the 2025-2026 Tentative Budget is developed, are based on the following:

1. Projected State General Revenue is at \$933.6 million, which includes \$740.5 million for base revenue, no growth funds for enrollment, and \$103.0 million for the Education Protection Act Fund (Proposition 30/55).
2. Apprenticeship income is projected at \$33,690.
3. Non-resident tuition is projected at \$12.1 million based on the rate of \$377 per unit.
4. Part-time faculty compensation is projected at \$2.2 million.
5. Lottery revenues are projected at \$17.4 million (\$191/FTES) based on 2024-2025 lottery revenue and enrollment projections.
6. On-going State Mandate block grant funding is projected at \$3.3 million.
7. Dedicated Revenue projections submitted by colleges at \$9.1 million.

8. Interest, "Other State", and "Other Local" income is projected to be similar to the 2024-2025 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. \$60.7 million (6.50%) for General Reserve and \$32.7 million (3.50%) for Contingency Reserve are set aside for 2025-2026.
10. \$132.7 million of ending balance is projected for the 2024-2025 Unrestricted General Fund, which includes the General Reserve and Contingency Reserve described above, as well as projected location ending balances.

Chart #1A/B, Unrestricted General Fund Income and Appropriations, reflects these assumptions and compares them with 2023-2024 income and the 2024-2025 Final Budget and Current Budget as of April 30, 2025.

Chart #2, 2025-2026 Tentative Budget, Funds Available for 2025-2026, Unrestricted General Fund, represents the projected revenue available for general operations.

Chart 1A: Unrestricted General Fund Income

Income	2023-24 Actual	2024-25 Final Budget	2024-25* Budget	2024-25* Actual	2025-26 Tent. Budget
Attendance Driven					
General Revenue	719,352,230	710,031,304	714,410,145	538,575,611	740,505,551
Education Protection Act (EPA)	84,429,370	102,861,467	102,861,467	77,263,929	103,018,571
Non-Resident	11,616,415	11,768,000	11,768,000	12,468,941	12,070,000
Apprenticeship	36,258	33,690	36,373	30,983	33,690
Dedicated Revenue	11,030,652	8,809,381	9,202,228	10,060,684	9,073,924
Other Income					
Lottery-Unrestricted	21,681,292	17,582,500	17,582,500	10,028,477	17,421,400
Part-time Faculty Compensation	2,791,202	2,209,101	2,209,101	1,855,645	2,209,101
Part-time Faculty Office Hours	7,267,098	5,954,487	7,465,556	1,511,070	7,465,557
Interest	12,431,332	12,000,000	12,000,000	4,838,211	8,000,000
Other Federal	0	0	0	0	0
Other State	23,041,530	21,303,160	22,960,103	16,876,789	22,766,772
Other Local	11,587,347	11,000,000	11,000,000	5,554,236	11,000,000
Incoming Transfers	643,271	0	0	0	0
Total Income	905,907,998	903,553,090	911,495,473	679,064,576	933,564,566
Beginning Balance	164,052,323	157,339,527	157,339,527	157,339,527	132,662,327
Open Orders	22,994,629	18,186,175	18,186,175	18,186,175	0
Adj to Beg Bal	(6,866,463)	(1)	(1)	7,277,350	0
Total Adj Beg Balance	180,180,489	175,525,701	175,525,701	182,803,052	132,662,327
YE Open Orders	18,186,174	0	0	0	0
Less Ending Balance	157,340,942	0	0	0	0
Total Unrestricted Income	910,561,371	1,079,078,791	1,087,021,174	861,867,628	1,066,226,893
Less Intrafund w/in Unrestricted	0	0	0	0	0
Net Unrestricted Income	910,561,371	1,079,078,791	1,087,021,174	861,867,628	1,066,226,893

Chart 1B: Unrestricted General Fund Appropriations

Appropriations	2023-24 Actual	2024-25 Final Budget	2024-25* Budget	2024-25* Actual	2025-26 Tent. Budget
Certificated Salaries	361,867,083	388,370,798	372,602,875	314,029,929	371,306,649
Non-Certificated Salaries	160,779,718	169,440,644	171,750,262	140,201,497	178,631,733
Employee Benefits	238,598,285	221,412,432	225,645,579	218,005,773	237,498,670
Books & Supplies	4,228,595	5,799,412	6,258,952	3,475,825	4,354,603
Other Operating Expenses	109,933,237	143,477,884	159,053,763	96,596,682	149,664,523
Capital Outlay	4,019,375	6,922,093	6,768,779	2,841,201	4,190,560
Interfund Transfer	26,109,777	27,933,196	28,382,278	28,382,278	10,349,374
Other	5,025,301	115,722,332	116,558,686	2,950,947	110,230,781
Total Appropriations	910,561,371	1,079,078,791	1,087,021,174	806,484,132	1,066,226,893
Less Intrafund w/in Unrestricted	0	0	0	0	0
Net Appropriations	910,561,371	1,079,078,791	1,087,021,174	806,484,132	1,066,226,893

*As of April 2025 close.

Chart 2: Funds Available for 2025-2026 Unrestricted General Fund

	2024-2025 Final Budget (COLA@1.07%, Gr@0.00%)	2025-2026 Tentative Budget (COLA@2.30%, Gr@0.00%)	Difference
Base (excluding EPA Funds) ^[1]	710,031,304	740,505,551	30,474,247
EPA Funds	102,861,467	103,018,571	157,104
Growth	0	0	0
Lottery	17,582,500	17,421,400	(161,100)
Non-Resident	11,768,000	12,070,000	302,000
Apprenticeship	33,690	33,690	0
Part-time Faculty Compensation	2,209,101	2,209,101	0
On-Going State Mandate Block Grant	3,176,187	3,276,636	100,449
Full-Time Faculty Hiring	13,368,234	13,368,234	0
Part-time Office Hours	5,954,487	7,465,557	1,511,070
Part-Time Faculty Health Benefits	4,758,739	6,121,902	1,363,163
Local			
Interest and RDA Passthrough	23,000,000	19,000,000	(4,000,000)
Dedicated Revenue	8,809,381	9,073,924	264,543
Total Income	903,553,090	933,564,566	30,011,476
Fund Balances			
Open Orders	18,186,175	0	(18,186,175)
Contingency Reserve	31,624,358	32,674,760	1,050,402
General Reserve	58,730,951	60,681,697	1,950,746
Other Fund Balance	66,984,217	39,305,870	(27,678,347)
Total Fund Balance	175,525,701	132,662,327	(42,863,374)
Total Proj Funds Available	1,079,078,791	1,066,226,893	(12,851,898)

^[1] COLA is imbedded in rates

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**, 2025-2026 Tentative Budget Allocation, Budget Allocation Comparison, Unrestricted General Fund. The total of \$1.066 billion is \$12.851 million less than the 2024-2025 Final Budget.

Districtwide programs and services are budgeted at \$155.0 million (Gold Creek and Metro Records are budgeted at the colleges). **Chart #4**, Districtwide Accounts Appropriations, shows the 2025-2026 Tentative Budget for districtwide items compared with 2023-2024 expenditures and 2024-2025 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 2025-2026 Budget will be adjusted to include changes to state revenue provided in the adopted State Budget, 2024-2025 ending balances, open orders, and any additional revenue adjustments for the Final Budget.

Chart 3: 2025-2026 Tentative Budget Unrestricted General Fund

	2024-2025 Final Budget w/ Distributed Balances	2024-2025 Final Budget w/o Distributed Balances	2025-2026 Tentative Budget
City	82,592,336	81,040,555	81,583,048
East	167,067,045	149,704,894	153,937,563
Harbor	45,847,215	43,859,569	44,102,368
Mission	54,360,341	51,132,957	53,126,154
Pierce	96,667,740	93,889,409	99,193,534
Southwest	42,238,969	36,009,706	35,700,666
Trade-Tech	93,802,259	78,828,266	82,062,349
Valley	92,447,108	85,718,389	88,816,156
West	58,129,446	53,065,940	52,267,045
College Total	733,152,459	673,249,685	690,788,883
Educational Services Center	39,347,439	37,768,770	39,014,773
Information Technology	20,589,234	20,167,489	20,666,880
Districtwide Services	157,097,859	141,501,546	154,775,441
Contingency Reserve	31,624,358	441,122	32,674,760
General Reserve	58,730,951	1,599,431	60,681,697
Other District-wide	1,810,505	0	0
Van de Kamp Innovation	3,996,015	1,236,396	1,146,960
Supplemental Retirement (SRP)	4,758,850	4,758,850	4,044,211
Funds for Deferred Maint	18,071,062	18,071,062	0
Part Time Faculty Health Benefits	4,758,739	4,758,739	6,121,902
TCR B - One Time Revenue (ECA)	5,141,320	0	13,874,368
Undistributed Balance	0	175,525,700	42,437,018
Total	1,079,078,791	1,079,078,791	1,066,226,893

Chart 4: Districtwide Accounts

	2023-24 Actual Expenditure	2024-25 Current Budget*	2025-26 Tentative Budget	2025-26 % of Total
A. Operating Budgets				
Academic Senate	1,471,330	1,195,271	1,366,350	0.88%
Accreditation	1,300	25,000	25,000	0.02%
Audit Expense	700,000	700,000	700,000	0.45%
Benefits - Retiree	30,821,621	32,705,000	35,744,069	23.05%
Central Financial Aid Unit	2,031,441	1,852,662	2,400,095	1.55%
Dolores Huerta Center	477,347	541,237	510,966	0.33%
DW Mandatory Memberships	512,842	584,174	660,561	0.43%
DW Marketing (Public Relations)	346,614	2,538,485	1,569,801	1.01%
Employee Assistance Program	169,835	206,040	149,854	0.10%
Environmental Health & Safety	488,059	811,941	811,500	0.52%
Framework for Racial Equity	0	2,000,000	2,000,000	1.29%
Gold Creek	74,468	176,176	180,772	0.12%
HR-Training & Development	167,672	100,000	100,000	0.06%
Metro Records	120,163	123,187	128,922	0.08%
Online ADA Compliance	1,007,143	970,277	999,669	0.64%
Operating Budgets - Total	38,389,833	44,529,450	47,347,559	30.53%
B. Operating budgets with Var Exp				
Collective Bargaining	1,177,793	882,207	868,421	0.56%
Insurance	11,555,253	13,912,779	17,074,523	11.01%
Legal Expense	7,452,661	6,269,266	8,454,003	5.45%
Reserve for Ins/Legal/WC	0	3,420,360	4,238,965	2.73%
Staff Training, Legal	92,391	342,328	417,004	0.27%
Worker's Compensation	5,028,126	5,586,562	5,598,921	3.61%
Operating Budgets with Variable Exp - Total	25,306,224	30,413,502	36,651,837	23.63%
C. Other Centralized Accounts				
AB-705	1,171,402	0	0	0.00%
Board Election	0	9,000,000	4,500,000	2.90%
District Safety/Operations	1,047,823	1,441,822	1,015,173	0.65%
District Safety/Sheriff	25,229,796	25,590,318	26,000,000	16.76%
Districtwide Benefits	189,323	200,000	240,000	0.15%
Fac/Staff Transfer	0	4,094	0	0.00%
Financial Services	78,630	267,461	50,000	0.03%
Health Benefits Administration	449,421	693,466	746,000	0.48%
LA College Promise	50,000	50,000	52,425	0.03%
Project Match	92,118	117,000	117,000	0.08%
Public Policy (State & Federal Advocates)	538,480	874,476	801,700	0.52%
Staff Development	29,422	46,000	35,000	0.02%
SW WEC Settlement	121,347	0	405,911	0.26%
Tuition Reimbursement	733,875	809,931	658,000	0.42%
Vacation Balance	2,744,909	1,300,000	1,300,000	0.84%
Wellness Program	67,457	76,991	5,000	0.00%
Other Centralized Accounts - Total	32,544,002	40,471,559	35,926,209	23.17%
D. Information Technology				
IT-Academic & Student Applications	2,617,747	5,168,720	4,841,496	3.12%
IT-Cyber Security	0	255,584	255,584	0.16%
IT-Districtwide College Technology Services	2,639,775	4,854,948	4,001,066	2.58%
IT-ERP/SAP	1,451,247	3,137,102	1,618,151	1.04%
IT-Information Security	283,567	964,034	813,850	0.52%
IT-Network	2,705,837	3,739,350	3,525,000	2.27%
IT-Region 1 College Technology Services	4,893,448	5,359,020	5,580,799	3.60%
IT-Region 2 College Technology Services	3,784,939	4,503,965	4,716,925	3.04%
IT-Region 3 College Technology Services	3,737,282	4,138,136	4,508,759	2.91%
IT-Service Center	1,039,139	1,435,950	743,000	0.48%
IT-Systems Engineering	1,714,348	2,723,081	2,198,030	1.42%
IT-Special Project-ERP System	1,020	0	0	0.00%
IT-Special Project-Website Redesign	982,779	38,350	0	0.00%
IT-Student Systems & Web Services	2,236,382	4,809,586	2,356,870	1.52%
Information Technology - Total	28,087,509	41,127,826	35,159,530	22.67%
Grand Total	124,327,567	156,542,337	155,085,135	100.00%

*2024-25 Current Budget is as of April 2025 close.

Summary

Summary of All Funds

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

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

Income

- Federal Income: Federal income represents funds projected for Student Financial Aid programs, CTE programs, and other federal specially funded programs. This funding source is below the 2024-2025 current budget as of April 30, 2025 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 2.30% for COLA and 0.00% for enrollment growth and access. The categorical state funded programs such as EOPS, CalWORKs, Strong Workforce, and Student Equity and Achievement are budgeted at 95% of the 2024-2025 base allocation. FKCE is budgeted at 93% of the 2024-2025 base allocation. CARE, DSPS, and NEXTUP are budgeted at 90%, 80%, and 70% of the 2024-2025 base allocation, respectively. State support has not yet been finalized for Instructional Equipment, Economic Development, Career Technical Education, Staff/Faculty Diversity, and Staff Development. Capital Outlay and Deferred Maintenance state funded projects are not budgeted at this time, but are on-going projects projected to be carried forward in the Final Budget. Funding for these state categorical programs will be augmented in the Final Budget.
- Local Tax: This source of funds has been revised to reflect current projections. Local property taxes are an element of the state funding formula (see Income section), and changes are offset against state apportionment.
- Other Local: Local income is budgeted similarly to the level of the 2024-2025 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 2024-2025 and General Fund balances, both restricted and unrestricted, are determined, they will be added.
- Ending Balance: The ending balance for each fund represents projected unexpended funds available for re-appropriation.

Appropriations

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

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

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

	2023-24 Year End Actual	2024-25 Current Budget*	2025-26 Total Budget	2025-26 Unrestricted Gen Fund	2025-26 Restricted Gen Fund	2025-26 Total Gen Fund	2025-26 Bookstore	2025-26 Food Services	2025-26 Child Dev	2025-26 Special Reserve	2025-26 Building Fund	2025-26 Financial Aid	2025-26 Debt Services
Federal	224,135,874	318,414,314	249,747,925	0	5,447,316	5,447,316	0	0	0	0	0	244,300,609	0
State	787,303,903	1,047,429,815	763,141,158	562,949,619	104,115,597	667,065,216	0	0	1,482,541	7,886,376	0	86,707,025	0
Local Tax	286,438,362	294,093,956	306,167,023	306,167,023	0	306,167,023	0	0	0	0	0	0	0
Local Other	1,154,226,929	145,027,128	141,215,688	64,447,924	8,399,587	72,847,511	20,588,913	1,772,699	176,366	1,446,958	42,443,241	1,940,000	0
Interfund Transfers	26,109,777	28,382,278	10,349,374	0	0	0	104,661	132,552	1,292,610	0	0	0	8,819,551
Intrafund Transfers	1,858,507	3,049,501	3,217,603	0	3,217,603	3,217,603	0	0	0	0	0	0	0
Total Income	2,480,073,351	1,836,396,992	1,473,838,771	933,564,566	121,180,103	1,054,744,669	20,693,574	1,905,251	2,951,517	9,333,334	42,443,241	332,947,634	8,819,551
Beginning Balance**	3,608,283,646	8,648,658,505	8,188,223,526	132,662,327	0	132,662,327	0	0	0	85,107,518	7,970,453,681	0	0
Adj to Beg Balance	(7,494,432)	(1)	0	0	0	0	0	0	0	0	0	0	0
Reserve/Open Orders	30,078,612	20,858,185	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	6,110,941,178	10,505,913,681	9,662,062,297	1,066,226,893	121,180,103	1,187,406,996	20,693,574	1,905,251	2,951,517	94,440,852	8,012,896,922	332,947,634	8,819,551
Less YE Open Orders	20,858,184	0	0	0	0	0	0	0	0	0	0	0	0
Less Ending Balance	4,323,635,216	86,169,598	0	0	0	0	0	0	0	0	0	0	0
Less Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Revenue	1,766,447,778	10,419,744,083	9,662,062,297	1,066,226,893	121,180,103	1,187,406,996	20,693,574	1,905,251	2,951,517	94,440,852	8,012,896,922	332,947,634	8,819,551
Less Intrafund within Unrestricted	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Revenue	1,766,447,778	10,419,744,083	9,662,062,297	1,066,226,893	121,180,103	1,187,406,996	20,693,574	1,905,251	2,951,517	94,440,852	8,012,896,922	332,947,634	8,819,551
Less Intrafund Unr/Res	1,858,507	3,049,501	3,217,603	0	3,217,603	3,217,603	0	0	0	0	0	0	0
Less Interfund Transfers	26,109,777	28,382,278	10,349,374	0	0	0	0	0	0	0	0	0	0
Available for Appropriation	1,738,479,494	10,388,312,304	9,648,495,320	1,066,226,893	117,962,500	1,184,189,393	20,693,574	1,905,251	2,951,517	94,440,852	8,012,896,922	332,947,634	8,819,551

*As of April 2025 close.
**Beg Balance includes authorized, but not yet issued bonds CC and LA (\$1,950,000,000 for CC and \$4,800,000,000 for LA).

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

	2023-24 Year End Actual	2024-25 Current Budget*	2025-26 Total Budget	2025-26 Unrestricted Gen Fund	2025-26 Restricted Gen Fund	2025-26 Total Gen Fund	2025-26 Bookstore	2025-26 Food Services	2025-26 Child Dev	2025-26 Special Reserve	2025-26 Building Fund	2025-26 Financial Aid	2025-26 Debt Services
Certificated Salaries	447,986,410	469,270,793	400,424,141	371,306,649	27,523,230	398,829,879	0	5,000	1,589,262	0	0	0	0
Non-Certificated Salaries	229,764,351	268,971,009	216,545,415	178,631,733	32,372,411	211,004,144	4,868,970	474,652	197,649	0	0	0	0
Employee Benefits	295,940,166	292,020,075	271,567,168	237,498,670	21,655,300	259,153,970	2,504,723	218,976	869,948	0	0	0	8,819,551
Books & Supplies	32,955,408	53,266,299	33,080,293	4,354,603	9,181,391	13,535,994	11,548,065	1,036,690	7,114	12,649	6,939,781	0	0
Other Expenses	203,828,314	6,906,143,627	6,777,809,501	149,664,523	11,108,957	160,773,480	634,619	166,491	25,077	89,729,161	6,526,480,673	0	0
Capital Outlay	258,315,331	1,808,712,566	1,480,272,266	4,190,560	917,481	5,108,041	554,348	6,000	14,334	1,463,075	1,473,126,468	0	0
Other	271,548,022	592,977,436	472,014,139	110,230,781	18,421,333	128,652,114	582,849	(2,558)	248,133	3,235,967	6,350,000	332,947,634	0
Interfund Transfers	26,109,777	28,382,278	10,349,374	10,349,374	0	10,349,374	0	0	0	0	0	0	0
Total Appropriations	1,766,447,778	10,419,744,083	9,662,062,297	1,066,226,893	121,180,103	1,187,406,996	20,693,574	1,905,251	2,951,517	94,440,852	8,012,896,922	332,947,634	8,819,551
Less Intrafund w/in Unr	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Appropriations	1,766,447,778	10,419,744,083	9,662,062,297	1,066,226,893	121,180,103	1,187,406,996	20,693,574	1,905,251	2,951,517	94,440,852	8,012,896,922	332,947,634	8,819,551
Less Intrafund Unr bet Loc	0	0	0	0	0	0	0	0	0	0	0	0	0
Less Intrafund Unr/Res	1,858,507	3,049,501	3,217,603	0	3,217,603	3,217,603	0	0	0	0	0	0	0
Less Interfund Transfers	26,109,777	28,382,278	10,349,374	0	0	0	0	0	0	0	0	0	0
Net Appropriations	1,738,479,494	10,388,312,304	9,648,495,320	1,066,226,893	117,962,500	1,184,189,393	20,693,574	1,905,251	2,951,517	94,440,852	8,012,896,922	332,947,634	8,819,551

*As of April 2025 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 \$1.184 billion available for appropriation in the General Fund (**Chart #6A/B**) include unrestricted and restricted income. Unrestricted funds support the general operations of the District and may be appropriated with greater discretion by the governing board. Restricted funds, whatever the source, must be used in accordance with the guidelines provided either by statute, the funding agency, or the Board of Trustees.

- Beginning Balances represent unrestricted and restricted funds carried forward from the prior fiscal year. \$132.7 million for Unrestricted General Fund balance from the 2024-2025 fiscal year is projected and included in the Tentative Budget. Location balances are not included until Final Budget after the fiscal year for 2024-2025 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	2023-24 Actual	2024-25 Final Budget	2024-25* Budget	2024-25* Actual	2025-26 Tent. Budget
Federal	33,401,074	35,802,654	54,903,160	17,051,278	5,447,316
General Revenue	719,352,230	710,031,304	714,410,145	538,575,611	740,505,551
Educ Protection Act (EPA)	84,429,370	102,861,467	102,861,467	77,263,929	103,018,571
Non-Resident	11,616,415	11,768,000	11,768,000	12,468,941	12,070,000
Apprenticeship	36,258	33,690	36,373	30,983	33,690
Dedicated Revenue	11,030,652	8,809,381	9,202,228	10,060,684	9,073,924
Lottery-Unrestricted	21,681,292	17,582,500	17,582,500	10,028,477	17,421,400
Lottery-Restricted (Prop 20)	11,285,123	7,548,489	7,548,489	979,667	7,479,339
Part-time Faculty Comp	2,791,202	2,209,101	2,209,101	1,855,645	2,209,101
Part-time Faculty Office Hours	7,267,098	5,954,487	7,465,556	1,511,070	7,465,557
Interest	12,431,332	12,000,000	12,000,000	4,838,211	8,000,000
Other State	218,507,906	322,354,674	383,866,047	307,880,033	119,403,030
Other Local	23,300,804	37,216,531	41,003,642	17,263,520	19,399,587
Incoming Transfers	1,858,507	3,204,902	3,049,501	2,950,647	3,217,603
TOTAL INCOME	1,158,989,263	1,277,377,180	1,367,906,209	1,002,758,697	1,054,744,669
Beginning Balance	210,036,227	201,793,598	201,793,598	201,793,598	132,662,327
Open Orders	29,968,962	20,837,648	20,837,648	20,837,648	0
Adj to Beginning Balance	(7,265,516)	(1)	(1)	7,117,711	0
Other Adjustments	0	0	0	0	0
TOTAL ADJ BEG BALANCE	232,739,672	222,631,245	222,631,245	229,748,957	132,662,327
Less Open Orders to CF	20,837,647	0	0	0	0
Less Ending Balance	201,770,215	0	0	0	0
TOTAL GENERAL FUND INCOME	1,169,121,073	1,500,008,425	1,590,537,454	1,232,507,654	1,187,406,996
Less Intrafund Transfers	1,858,507	3,204,902	3,049,501	2,950,647	3,217,603
NET GENERAL FUND INCOME	1,167,262,566	1,496,803,523	1,587,487,953	1,229,557,007	1,184,189,393

Chart 6B: Total General Fund Appropriations

APPROPRIATIONS	2023-24 Actual	2024-25 Final Budget	2024-25* Budget	2024-25* Actual	2025-26 Tent. Budget
Certificated Salaries	441,314,318	453,209,382	462,877,367	371,184,732	398,829,879
Non-Certificated Salaries	220,585,157	239,998,584	260,381,389	187,107,663	211,004,144
Employee Benefits	282,072,361	260,617,657	276,925,694	253,367,690	259,153,970
Books & Supplies	16,605,963	31,145,933	29,437,409	11,960,066	13,535,994
Other Operating Expenses	149,543,165	250,518,533	301,451,486	125,629,045	160,773,480
Capital Outlay	20,564,554	27,455,305	32,645,067	11,065,029	5,108,041
Interfund Transfer	26,753,048	27,933,196	28,382,278	28,382,278	10,349,374
Other	11,682,508	209,129,835	198,436,764	9,771,395	128,652,114
TOTAL APPROPRIATIONS	1,169,121,073	1,500,008,425	1,590,537,454	998,467,897	1,187,406,996
Less Intrafund Unr/Res	1,858,507	3,204,902	3,049,501	2,950,647	3,217,603
NET APPROPRIATIONS	1,167,262,566	1,496,803,523	1,587,487,953	995,517,250	1,184,189,393

*As of April 2025 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 \$843.5 million and make up 90.4% of the District's Unrestricted General Fund income.

State General Revenue Income

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

COLA is projected at 2.30% and funded enrollment growth revenue is projected at 0.00%.

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

Other Unrestricted Income

- Lottery: Based on a \$/FTES for all FTES (as opposed to the funded FTES used in the General Revenue calculation). The current projection per FTES is \$191.
- On-going State Mandate Block Grant: \$3.3 million.
- Interest Income: Represents income earned from the investment of surplus District cash by the County Treasurer.
- Non-Resident Tuition: Represents fees of \$377/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	740,505,551
Growth (EST. @ 0.00%)	0
Education Protection Act (EPA)	103,018,571
Total State Apportionment	843,524,122
Total General Revenues	843,524,122
Part-Time Faculty Compensation	2,209,101
Lottery	17,421,400
Non-Resident Tuition	12,070,000
Apprenticeship	33,690
On-Going State Mandate Block Grant	3,276,636
Full Time Faculty Hiring	13,368,234
Other State	13,587,459
Interest	8,000,000
Other Local	11,000,000
Dedicated Revenue	9,073,924
Incoming Transfer	0
Less Intrafund within Unrestricted	0
Total Unrestricted GF Income	933,564,566
Open Orders	0
Contingency Reserve	32,674,760
General Reserve	60,681,697
Other Fund Balance	39,305,870
Total Funds Available for Appropriation	1,066,226,893

Restricted General Fund

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

- Federal Income: CTE Programs comprise the largest separate category of programs from federal sources of income. "Other Federal" includes programs such as Federal Pell Grant, ACA, FSEOG, and Federal Work Study. Only 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, California Adult Education, NEXTUP, 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	2023-24 Actual	2024-25 Final Budget	2024-25* Budget	2024-25* Actual	2025-26 Tent. Budget
Federal					
Federal Perkins	4,716,047	5,314,322	5,538,802	224,480	0
Other SFP	28,685,027	30,488,332	49,364,358	16,826,798	5,447,316
Total Federal	33,401,074	35,802,654	54,903,160	17,051,278	5,447,316
State					
Disabled Student Prog & Svs	10,978,596	11,575,951	13,509,318	11,698,469	8,460,214
Extended Oppor Prog & Svs	10,559,348	11,236,793	13,339,313	16,449,932	9,753,006
Instructional Equipment	0	0	0	0	0
Lottery - Restricted (Prop 20)	11,285,123	7,548,489	7,548,489	979,667	7,479,339
Student Equity and Achievement	54,647,007	67,857,172	67,145,596	59,075,704	47,915,273
Staff Development	0	0	0	0	0
Staff Diversity	138,888	59,823	275,874	253,956	0
Other	119,142,536	210,321,775	266,635,843	203,525,183	30,507,765
Total State	206,751,499	308,600,003	368,454,433	291,982,911	104,115,597
Local					
Community Services	2,282,885	2,372,969	2,372,969	1,795,472	2,852,257
Health Services	3,875,276	3,811,512	3,811,512	4,290,036	4,046,633
Parking	661,189	1,923,083	1,923,083	977,787	1,317,019
Other	4,894,106	18,108,967	21,896,078	4,645,989	183,678
Total Local	11,713,456	26,216,531	30,003,642	11,709,285	8,399,587
Incoming Transfers	1,215,236	3,204,902	3,049,501	2,950,647	3,217,603
Total Income	253,081,265	373,824,090	456,410,736	323,694,121	121,180,103
Beginning Balance	45,983,904	44,454,071	44,454,071	44,454,071	0
Open Orders	6,974,333	2,651,473	2,651,473	2,651,473	0
CF Balance	0	0	0	0	0
Adj to Beginning Balance	(399,053)	0	0	(159,639)	0
Other Adjustments	0	0	0	0	0
Less YE Open Orders	2,651,473	0	0	0	0
Less Ending Balance	44,429,274	0	0	0	0
Total Restricted Income	258,559,702	420,929,634	503,516,280	370,640,026	121,180,103

Chart 8B: Restricted General Fund Appropriations

APPROPRIATIONS	2023-24 Actual	2024-25 Final Budget	2024-25* Budget	2024-25* Actual	2025-26 Tent. Budget
Certificated Salaries	79,447,234	64,838,584	90,274,492	57,154,803	27,523,230
Non-Certificated Salaries	59,805,439	70,557,940	88,631,127	46,906,165	32,372,411
Employee Benefits	43,474,076	39,205,225	51,280,115	35,361,916	21,655,300
Books & Supplies	12,377,368	25,346,521	23,178,457	8,484,242	9,181,391
Other Operating Expenses	39,609,927	107,040,649	142,397,723	29,032,363	11,108,957
Capital Outlay	16,545,179	20,533,212	25,876,288	8,223,828	917,481
Interfund Transfer	643,271	0	0	0	0
Other	6,657,207	93,407,503	81,878,078	6,820,448	18,421,333
TOTAL APPROPRIATIONS	258,559,702	420,929,634	503,516,280	191,983,765	121,180,103

*As of April 2025 close.

Unrestricted General Fund Appropriations

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	154,567,220	17.0%	160,250,968	14.7%	170,891,051	16.0%
120000	Non-Teaching, Regular	60,878,326	6.7%	68,249,195	6.3%	73,239,779	6.9%
130000	Teaching, Hourly	138,673,703	15.2%	133,643,085	12.3%	121,695,541	11.4%
140000	Non-Teaching, Hourly	7,747,834	0.9%	10,154,347	0.9%	5,180,278	0.5%
190000	Misc Certificated Salaries	0	0.0%	305,280	0.0%	300,000	0.0%
	Total Certificated Salaries	361,867,083	39.7%	372,602,875	34.3%	371,306,649	34.8%
210000	Classified, Regular	135,487,443	14.9%	147,966,601	13.6%	154,838,805	14.5%
220000	Instructional Aides, Regular	15,338,455	1.7%	17,412,160	1.6%	17,959,552	1.7%
230000	Sub/Relief, Unclassified	6,099,744	0.7%	3,777,109	0.3%	3,080,062	0.3%
240000	Instructional Aides, Non-Perm	3,854,076	0.4%	2,594,392	0.2%	2,753,314	0.3%
	Total Non-Certificated Salaries	160,779,718	17.7%	171,750,262	15.8%	178,631,733	16.8%
310000	STRS Employer Contributions	68,690,773	7.5%	66,652,000	6.1%	72,418,990	6.8%
320000	PERS Employer Contributions	57,155,594	6.3%	61,262,000	5.6%	63,054,154	5.9%
330000	OASDHI Contributions	13,601,166	1.5%	12,900,000	1.2%	14,037,727	1.3%
340000	Medical/Dental Contributions	131,534,801	14.4%	139,085,260	12.8%	159,011,052	14.9%
350000	State Unemployment Insurance	638,861	0.1%	3,075,000	0.3%	617,734	0.1%
360000	Workers Compensation Insurance	4,004,594	0.4%	4,361,800	0.4%	4,354,783	0.4%
370000	Local Retirement System	4,604,098	0.5%	4,160,000	0.4%	4,855,246	0.5%
390000	Misc Employee Benefits	(41,631,601)	-4.6%	(65,850,481)	-6.1%	(80,851,016)	-7.6%
	Total Benefits	238,598,285	26.2%	225,645,579	20.8%	237,498,670	22.3%
420000	Books	1,539	0.0%	6,608	0.0%	1,500	0.0%
440000	Instructional Media Materials	42,362	0.0%	247,949	0.0%	756,925	0.1%
450000	Supplies	4,184,694	0.5%	6,004,395	0.6%	3,596,178	0.3%
	Total Printing & Supplies	4,228,595	0.5%	6,258,952	0.6%	4,354,603	0.4%
540000	Insurance	11,437,867	1.3%	14,002,083	1.3%	17,243,890	1.6%
550000	Utilities & Housekeeping Expense	23,735,815	2.6%	29,447,667	2.7%	27,253,264	2.6%
560000	Contracts & Rentals	45,560,809	5.0%	62,464,150	5.7%	50,208,417	4.7%
570000	Legal, Election, Audit	8,390,290	0.9%	16,119,591	1.5%	13,835,003	1.3%
580000	Other Expense	20,807,708	2.3%	36,900,936	3.4%	41,085,842	3.9%
590000	Misc Other Expense	748	0.0%	119,336	0.0%	38,107	0.0%
	Total Operating Expenses	109,933,237	12.1%	159,053,763	14.6%	149,664,523	14.0%
620000	Buildings	0	0.0%	5,000	0.0%	0	0.0%
630000	Books & Materials for Libraries	(2,902)	0.0%	0	0.0%	0	0.0%
640000	Equipment	3,618,313	0.4%	5,835,961	0.5%	3,546,462	0.3%
650000	Lease/Purchase	403,964	0.0%	927,818	0.1%	644,098	0.1%
	Total Capital Outlay	4,019,375	0.4%	6,768,779	0.6%	4,190,560	0.4%
730000	Interfund Transfers	26,109,777	2.9%	28,382,278	2.6%	10,349,374	1.0%
739900	Intrafund Transfer - Restr/Unrestr	1,215,236	0.1%	3,049,501	0.3%	3,217,603	0.3%
740000	Reallocations/Adjustments	3,801,612	0.4%	0	0.0%	0	0.0%
750000	Loans/Grants	7,433	0.0%	300	0.0%	300	0.0%
780000	Enroll-BadDebt	0	0.0%	731,770	0.1%	0	0.0%
790000	Unallocated/Reserves	1,020	0.0%	112,777,115	10.4%	107,012,878	10.0%
	Total Other	31,135,078	3.4%	144,940,964	13.3%	120,580,155	11.3%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	910,561,371	100.0%	1,087,021,174	100.0%	1,066,226,893	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	17,812,302	21.0%	18,540,216	22.2%	18,171,442	22.3%
120000	Non-Teaching, Regular	7,382,068	8.7%	7,986,927	9.6%	9,418,118	11.5%
130000	Teaching, Hourly	16,796,010	19.8%	15,232,209	18.2%	10,824,171	13.3%
140000	Non-Teaching, Hourly	877,666	1.0%	541,522	0.6%	577,550	0.7%
	Total Certificated Salaries	42,868,047	50.6%	42,300,874	50.7%	38,991,281	47.8%
210000	Classified, Regular	11,547,243	13.6%	10,851,878	13.0%	12,953,158	15.9%
220000	Instructional Aides, Regular	2,324,790	2.7%	2,590,261	3.1%	2,505,608	3.1%
230000	Sub/Relief, Unclassified	616,166	0.7%	487,244	0.6%	422,595	0.5%
240000	Instructional Aides, Non-Perm	254,630	0.3%	91,800	0.1%	91,800	0.1%
	Total Non-Certificated Salaries	14,742,829	17.4%	14,021,183	16.8%	15,973,161	19.6%
320000	PERS Employer Contributions	(973)	0.0%	0	0.0%	0	0.0%
340000	Medical/Dental Contributions	804	0.0%	0	0.0%	0	0.0%
350000	State Unemployment Insurance	28	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	20,678,281	24.4%	17,722,110	21.2%	18,383,148	22.5%
	Total Benefits	20,678,140	24.4%	17,722,110	21.2%	18,383,148	22.5%
420000	Books	0	0.0%	250	0.0%	0	0.0%
440000	Instructional Media Materials	0	0.0%	7,731	0.0%	0	0.0%
450000	Supplies	358,369	0.4%	329,068	0.4%	243,058	0.3%
	Total Printing & Supplies	358,369	0.4%	337,049	0.4%	243,058	0.3%
550000	Utilities & Housekeeping Expense	3,222,059	3.8%	3,549,750	4.3%	3,576,548	4.4%
560000	Contracts & Rentals	556,766	0.7%	1,146,818	1.4%	925,413	1.1%
580000	Other Expense	1,246,553	1.5%	2,454,325	2.9%	1,559,298	1.9%
	Total Operating Expenses	5,025,378	5.9%	7,150,893	8.6%	6,061,259	7.4%
630000	Books & Materials for Libraries	(2,902)	0.0%	0	0.0%	0	0.0%
640000	Equipment	337,611	0.4%	574,734	0.7%	276,873	0.3%
650000	Lease/Purchase	14,112	0.0%	126,136	0.2%	106,085	0.1%
	Total Capital Outlay	348,821	0.4%	700,870	0.8%	382,958	0.5%
730000	Interfund Transfers	43,693	0.1%	449,082	0.5%	481,266	0.6%
739900	Intrafund Transfer - Restr/Unrestr	120,684	0.1%	57,668	0.1%	260,540	0.3%
740000	Reallocations/Adjustments	509,163	0.6%	0	0.0%	0	0.0%
750000	Loans/Grants	6,320	0.0%	300	0.0%	300	0.0%
790000	Unallocated/Reserves	0	0.0%	762,870	0.9%	806,077	1.0%
	Total Other	679,860	0.8%	1,269,920	1.5%	1,548,183	1.9%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	84,701,444	100.0%	83,502,899	100.0%	81,583,048	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	34,135,010	22.4%	37,029,455	21.8%	40,531,809	26.3%
120000	Non-Teaching, Regular	12,271,307	8.0%	14,563,697	8.6%	14,565,186	9.5%
130000	Teaching, Hourly	28,971,635	19.0%	33,971,888	20.0%	21,514,669	14.0%
140000	Non-Teaching, Hourly	1,782,582	1.2%	1,895,386	1.1%	1,793,420	1.2%
	Total Certificated Salaries	77,160,534	50.6%	87,460,426	51.5%	78,405,084	50.9%
210000	Classified, Regular	17,345,572	11.4%	20,200,541	11.9%	21,907,574	14.2%
220000	Instructional Aides, Regular	3,897,158	2.6%	3,987,199	2.3%	4,266,126	2.8%
230000	Sub/Relief, Unclassified	855,624	0.6%	501,357	0.3%	474,507	0.3%
240000	Instructional Aides, Non-Perm	796,612	0.5%	660,094	0.4%	631,094	0.4%
	Total Non-Certificated Salaries	22,894,965	15.0%	25,349,191	14.9%	27,279,301	17.7%
390000	Misc Employee Benefits	36,979,372	24.3%	35,110,298	20.7%	36,449,205	23.7%
	Total Benefits	36,979,372	24.3%	35,110,298	20.7%	36,449,205	23.7%
420000	Books	1,539	0.0%	4,500	0.0%	0	0.0%
440000	Instructional Media Materials	17,639	0.0%	0	0.0%	0	0.0%
450000	Supplies	771,068	0.5%	755,862	0.4%	0	0.0%
	Total Printing & Supplies	790,246	0.5%	760,362	0.4%	0	0.0%
550000	Utilities & Housekeeping Expense	4,946,390	3.2%	5,446,402	3.2%	3,966,771	2.6%
560000	Contracts & Rentals	6,661,468	4.4%	10,630,233	6.3%	5,018,000	3.3%
580000	Other Expense	1,428,526	0.9%	2,459,330	1.4%	777,235	0.5%
	Total Operating Expenses	13,036,384	8.5%	18,535,965	10.9%	9,762,006	6.3%
640000	Equipment	569,460	0.4%	239,576	0.1%	0	0.0%
650000	Lease/Purchase	66,114	0.0%	86,508	0.1%	0	0.0%
	Total Capital Outlay	635,574	0.4%	326,084	0.2%	0	0.0%
730000	Interfund Transfers	0	0.0%	742,966	0.4%	511,344	0.3%
739900	Intrafund Transfer - Restr/Unrestr	5,500	0.0%	22,692	0.0%	21,230	0.0%
740000	Reallocations/Adjustments	984,224	0.6%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,430,386	0.8%	1,509,393	1.0%
	Total Other	989,724	0.6%	2,196,044	1.3%	2,041,967	1.3%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	152,486,798	100.0%	169,738,370	100.0%	153,937,563	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	9,728,850	20.9%	8,081,532	17.9%	10,876,829	24.7%
120000	Non-Teaching, Regular	3,844,285	8.3%	5,021,680	11.1%	4,417,263	10.0%
130000	Teaching, Hourly	9,057,844	19.5%	4,205,152	9.3%	2,643,598	6.0%
140000	Non-Teaching, Hourly	403,168	0.9%	253,423	0.6%	0	0.0%
	Total Certificated Salaries	23,034,146	49.6%	17,561,787	38.9%	17,937,690	40.7%
210000	Classified, Regular	6,168,213	13.3%	7,785,586	17.3%	7,562,096	17.1%
220000	Instructional Aides, Regular	686,605	1.5%	1,193,812	2.6%	1,185,806	2.7%
230000	Sub/Relief, Unclassified	542,956	1.2%	356,317	0.8%	178,128	0.4%
240000	Instructional Aides, Non-Perm	255,004	0.5%	266,306	0.6%	245,990	0.6%
	Total Non-Certificated Salaries	7,652,778	16.5%	9,602,021	21.3%	9,172,020	20.8%
390000	Misc Employee Benefits	11,268,101	24.3%	10,560,139	23.4%	11,467,931	26.0%
	Total Benefits	11,268,101	24.3%	10,560,139	23.4%	11,467,931	26.0%
440000	Instructional Media Materials	11,686	0.0%	1,487	0.0%	200	0.0%
450000	Supplies	689,885	1.5%	863,888	1.9%	375,101	0.9%
	Total Printing & Supplies	701,571	1.5%	865,375	1.9%	375,301	0.9%
540000	Insurance	0	0.0%	0	0.0%	6,000	0.0%
550000	Utilities & Housekeeping Expense	1,554,654	3.3%	2,581,728	5.7%	1,795,678	4.1%
560000	Contracts & Rentals	506,319	1.1%	879,676	1.9%	430,174	1.0%
580000	Other Expense	827,975	1.8%	1,542,668	3.4%	895,671	2.0%
	Total Operating Expenses	2,888,948	6.2%	5,004,072	11.1%	3,127,523	7.1%
620000	Buildings	0	0.0%	5,000	0.0%	0	0.0%
640000	Equipment	339,193	0.7%	479,402	1.1%	226,283	0.5%
650000	Lease/Purchase	24,162	0.1%	78,619	0.2%	26,113	0.1%
	Total Capital Outlay	363,355	0.8%	563,021	1.2%	252,396	0.6%
730000	Interfund Transfers	168,879	0.4%	299,617	0.7%	300,000	0.7%
739900	Intrafund Transfer - Restr/Unrestr	110,774	0.2%	120,498	0.3%	106,070	0.2%
740000	Reallocations/Adjustments	261,726	0.6%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	535,970	1.2%	1,363,437	3.1%
	Total Other	541,379	1.2%	956,085	2.1%	1,769,507	4.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	46,450,278	100.0%	45,112,500	100.0%	44,102,368	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	8,170,183	16.9%	9,110,498	16.5%	9,598,597	17.1%
120000	Non-Teaching, Regular	4,325,075	8.9%	4,732,869	8.6%	5,196,779	9.2%
130000	Teaching, Hourly	10,815,819	22.3%	13,158,495	23.8%	10,515,853	18.7%
140000	Non-Teaching, Hourly	643,003	1.3%	222,000	0.4%	211,500	0.4%
	Total Certificated Salaries	23,954,080	49.4%	27,223,862	49.2%	25,522,729	45.4%
210000	Classified, Regular	7,138,734	14.9%	7,900,261	14.4%	8,071,996	15.2%
220000	Instructional Aides, Regular	927,012	1.9%	796,105	1.5%	1,030,991	1.9%
230000	Sub/Relief, Unclassified	279,303	0.6%	62,136	0.1%	18,000	0.0%
240000	Instructional Aides, Non-Perm	224,626	0.5%	179,030	0.3%	247,475	0.5%
	Total Non-Certificated Salaries	8,569,674	17.9%	8,937,532	16.3%	9,368,462	17.6%
390000	Misc Employee Benefits	11,649,436	24.3%	10,570,917	19.3%	13,902,923	26.2%
	Total Benefits	11,649,436	24.3%	10,570,917	19.3%	13,902,923	26.2%
440000	Instructional Media Materials	5,963	0.0%	3,389	0.0%	0	0.0%
450000	Supplies	48,349	0.1%	70,071	0.1%	61,175	0.1%
	Total Printing & Supplies	54,313	0.1%	73,460	0.1%	61,175	0.1%
550000	Utilities & Housekeeping Expense	2,185,145	4.6%	2,487,115	4.5%	2,325,550	4.4%
560000	Contracts & Rentals	341,122	0.7%	1,381,162	2.5%	651,150	1.2%
580000	Other Expense	435,483	0.9%	928,357	1.7%	634,815	1.2%
	Total Operating Expenses	2,961,750	6.2%	4,796,634	8.7%	3,611,515	6.8%
640000	Equipment	12,329	0.0%	43,971	0.1%	20,230	0.0%
650000	Lease/Purchase	38,164	0.1%	45,179	0.1%	0	0.0%
	Total Capital Outlay	50,493	0.1%	89,150	0.2%	20,230	0.0%
730000	Interfund Transfers	394,922	0.8%	0	0.0%	104,661	0.2%
739900	Intrafund Transfer - Restr/Unrestr	24,978	0.1%	19,876	0.0%	13,274	0.0%
740000	Reallocations/Adjustments	215,216	0.4%	0	0.0%	0	0.0%
750000	Loans/Grants	1,113	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	3,138,673	5.7%	521,185	1.0%
	Total Other	636,228	1.3%	3,158,549	5.8%	639,120	1.2%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	47,875,975	100.0%	54,850,104	100.0%	53,126,154	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	26,264,560	26.1%	26,804,193	26.6%	28,074,257	28.3%
120000	Non-Teaching, Regular	8,393,963	8.3%	9,354,115	9.3%	10,505,363	10.6%
130000	Teaching, Hourly	17,880,817	17.7%	12,364,419	12.3%	4,818,669	4.9%
140000	Non-Teaching, Hourly	557,219	0.6%	255,867	0.3%	255,867	0.3%
	Total Certificated Salaries	53,096,559	52.7%	48,778,594	48.3%	43,654,156	44.0%
210000	Classified, Regular	11,623,934	11.5%	14,528,344	14.4%	15,332,567	15.5%
220000	Instructional Aides, Regular	2,611,760	2.6%	3,057,999	3.0%	3,218,798	3.2%
230000	Sub/Relief, Unclassified	919,195	0.9%	58,014	0.1%	58,014	0.1%
240000	Instructional Aides, Non-Perm	531,282	0.5%	275,005	0.3%	358,460	0.4%
	Total Non-Certificated Salaries	15,686,171	15.6%	17,919,362	17.8%	18,967,839	19.1%
310000	STRS Employer Contributions	3,055	0.0%	0	0.0%	0	0.0%
340000	Medical/Dental Contributions	1,488	0.0%	0	0.0%	0	0.0%
350000	State Unemployment Insurance	8	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	25,595,183	25.4%	26,300,698	26.1%	28,024,568	28.3%
	Total Benefits	25,599,734	25.4%	26,300,698	26.1%	28,024,568	28.3%
440000	Instructional Media Materials	0	0.0%	823	0.0%	2,500	0.0%
450000	Supplies	112,754	0.1%	129,050	0.1%	92,410	0.1%
	Total Printing & Supplies	112,754	0.1%	129,873	0.1%	94,910	0.1%
550000	Utilities & Housekeeping Expense	3,137,713	3.1%	3,953,563	3.9%	4,432,000	4.5%
560000	Contracts & Rentals	430,915	0.4%	660,956	0.7%	441,835	0.4%
580000	Other Expense	1,577,123	1.6%	1,779,212	1.8%	1,501,876	1.5%
590000	Misc Other Expense	748	0.0%	73,896	0.1%	13,107	0.0%
	Total Operating Expenses	5,146,499	5.1%	6,467,627	6.4%	6,388,818	6.4%
640000	Equipment	456,570	0.5%	233,183	0.2%	227,477	0.2%
650000	Lease/Purchase	31,440	0.0%	92,258	0.1%	32,500	0.0%
	Total Capital Outlay	488,010	0.5%	325,441	0.3%	259,977	0.3%
739900	Intrafund Transfer - Restr/Unrestr	109,165	0.1%	51,165	0.1%	0	0.0%
740000	Reallocations/Adjustments	503,724	0.5%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	938,912	0.9%	1,803,266	1.8%
	Total Other	612,889	0.6%	990,077	1.0%	1,803,266	1.8%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	100,742,615	100.0%	100,911,672	100.0%	99,193,534	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	6,033,040	16.4%	6,000,748	14.0%	7,557,945	21.2%
120000	Non-Teaching, Regular	4,036,133	11.0%	4,959,325	11.6%	5,263,542	14.7%
130000	Teaching, Hourly	7,105,655	19.3%	10,125,654	23.6%	2,248,913	6.3%
140000	Non-Teaching, Hourly	437,580	1.2%	487,390	1.1%	457,390	1.3%
	Total Certificated Salaries	17,612,407	47.9%	21,573,117	50.2%	15,527,790	43.5%
210000	Classified, Regular	5,841,889	15.9%	7,001,568	16.3%	7,072,041	19.8%
220000	Instructional Aides, Regular	563,866	1.5%	619,459	1.4%	544,774	1.5%
230000	Sub/Relief, Unclassified	299,880	0.8%	191,736	0.4%	164,380	0.5%
240000	Instructional Aides, Non-Perm	172,544	0.5%	159,050	0.4%	134,960	0.4%
	Total Non-Certificated Salaries	6,878,179	18.7%	7,971,813	18.6%	7,916,155	22.2%
390000	Misc Employee Benefits	9,088,620	24.7%	7,635,625	17.8%	7,332,444	20.5%
	Total Benefits	9,088,620	24.7%	7,635,625	17.8%	7,332,444	20.5%
450000	Supplies	66,902	0.2%	316,812	0.7%	270,596	0.8%
	Total Printing & Supplies	66,902	0.2%	316,812	0.7%	270,596	0.8%
550000	Utilities & Housekeeping Expense	1,958,727	5.3%	2,678,117	6.2%	2,818,117	7.9%
560000	Contracts & Rentals	431,740	1.2%	848,789	2.0%	549,281	1.5%
580000	Other Expense	369,964	1.0%	1,304,943	3.0%	711,518	2.0%
	Total Operating Expenses	2,760,431	7.5%	4,831,849	11.3%	4,078,916	11.4%
640000	Equipment	24,230	0.1%	29,970	0.1%	1,055	0.0%
650000	Lease/Purchase	23,113	0.1%	210,425	0.5%	210,425	0.6%
	Total Capital Outlay	47,342	0.1%	240,395	0.6%	211,480	0.6%
739900	Intrafund Transfer - Restr/Unrestr	32,399	0.1%	0	0.0%	0	0.0%
740000	Reallocations/Adjustments	290,248	0.8%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	363,285	0.8%	363,285	1.0%
	Total Other	322,647	0.9%	363,285	0.8%	363,285	1.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	36,776,528	100.0%	42,932,896	100.0%	35,700,666	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	19,903,387	23.9%	21,407,920	22.2%	22,588,062	27.5%
120000	Non-Teaching, Regular	6,415,795	7.7%	6,683,069	6.9%	8,380,668	10.2%
130000	Teaching, Hourly	16,001,230	19.2%	14,080,341	14.6%	5,262,286	6.4%
140000	Non-Teaching, Hourly	476,216	0.6%	352,007	0.4%	333,474	0.4%
	Total Certificated Salaries	42,796,627	51.4%	42,523,337	44.1%	36,564,490	44.6%
210000	Classified, Regular	12,064,506	14.5%	14,794,397	15.3%	14,918,847	18.2%
220000	Instructional Aides, Regular	1,502,507	1.8%	2,017,011	2.1%	1,985,458	2.4%
230000	Sub/Relief, Unclassified	1,065,211	1.3%	1,234,083	1.3%	884,341	1.1%
240000	Instructional Aides, Non-Perm	77,792	0.1%	155,448	0.2%	149,700	0.2%
	Total Non-Certificated Salaries	14,710,017	17.7%	18,200,939	18.9%	17,938,346	21.9%
390000	Misc Employee Benefits	20,826,572	25.0%	24,138,393	25.0%	17,017,468	20.7%
	Total Benefits	20,826,572	25.0%	24,138,393	25.0%	17,017,468	20.7%
420000	Books	0	0.0%	358	0.0%	0	0.0%
440000	Instructional Media Materials	(5,289)	0.0%	222,312	0.2%	742,018	0.9%
450000	Supplies	914,132	1.1%	1,378,029	1.4%	1,372,758	1.7%
	Total Printing & Supplies	908,843	1.1%	1,600,699	1.7%	2,114,776	2.6%
550000	Utilities & Housekeeping Expense	1,650,475	2.0%	2,705,282	2.8%	2,351,769	2.9%
560000	Contracts & Rentals	258,394	0.3%	828,595	0.9%	616,264	0.8%
580000	Other Expense	1,186,434	1.4%	3,711,030	3.9%	3,689,938	4.5%
	Total Operating Expenses	3,095,303	3.7%	7,244,907	7.5%	6,657,971	8.1%
640000	Equipment	189,085	0.2%	972,871	1.0%	671,083	0.8%
650000	Lease/Purchase	99,911	0.1%	174,997	0.2%	158,120	0.2%
	Total Capital Outlay	288,996	0.3%	1,147,868	1.2%	829,203	1.0%
730000	Interfund Transfers	247,315	0.3%	0	0.0%	132,552	0.2%
739900	Intrafund Transfer - Restr/Unrestr	110,834	0.1%	43,856	0.0%	0	0.0%
740000	Reallocations/Adjustments	344,990	0.4%	0	0.0%	0	0.0%
780000	Enroll-BadDebt	0	0.0%	731,770	0.8%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	756,871	0.8%	807,543	1.0%
	Total Other	703,139	0.8%	1,532,497	1.6%	940,095	1.1%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	83,329,496	100.0%	96,388,640	100.0%	82,062,349	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	20,491,976	23.5%	20,997,029	22.2%	21,593,476	24.3%
120000	Non-Teaching, Regular	6,759,027	7.7%	7,867,100	8.3%	8,056,423	9.1%
130000	Teaching, Hourly	19,301,111	22.1%	19,176,470	20.3%	14,036,559	15.8%
140000	Non-Teaching, Hourly	505,131	0.6%	812,092	0.9%	897,907	1.0%
	Total Certificated Salaries	47,057,245	53.9%	48,852,691	51.7%	44,584,365	50.2%
210000	Classified, Regular	11,312,695	13.0%	12,146,325	12.9%	12,288,138	13.8%
220000	Instructional Aides, Regular	1,562,004	1.8%	1,738,356	1.8%	1,831,057	2.1%
230000	Sub/Relief, Unclassified	167,243	0.2%	277,067	0.3%	240,113	0.3%
240000	Instructional Aides, Non-Perm	523,688	0.6%	501,549	0.5%	508,686	0.6%
	Total Non-Certificated Salaries	13,565,631	15.5%	14,663,297	15.5%	14,867,994	16.7%
390000	Misc Employee Benefits	21,564,671	24.7%	18,668,251	19.8%	22,642,349	25.5%
	Total Benefits	21,564,671	24.7%	18,668,251	19.8%	22,642,349	25.5%
420000	Books	0	0.0%	1,500	0.0%	1,500	0.0%
440000	Instructional Media Materials	12,363	0.0%	12,207	0.0%	12,207	0.0%
450000	Supplies	624,520	0.7%	834,784	0.9%	638,055	0.7%
	Total Printing & Supplies	636,883	0.7%	848,491	0.9%	651,762	0.7%
540000	Insurance	1,423	0.0%	1,523	0.0%	1,423	0.0%
550000	Utilities & Housekeeping Expense	2,780,823	3.2%	3,397,066	3.6%	3,397,835	3.8%
560000	Contracts & Rentals	275,654	0.3%	459,533	0.5%	438,877	0.5%
580000	Other Expense	762,443	0.9%	1,510,949	1.6%	979,803	1.1%
	Total Operating Expenses	3,820,343	4.4%	5,369,071	5.7%	4,817,938	5.4%
640000	Equipment	74,489	0.1%	51,695	0.1%	60,850	0.1%
650000	Lease/Purchase	13,820	0.0%	20,942	0.0%	17,144	0.0%
	Total Capital Outlay	88,309	0.1%	72,637	0.1%	77,994	0.1%
739900	Intrafund Transfer - Restr/Unrestr	104,617	0.1%	186,661	0.2%	305,523	0.3%
740000	Reallocations/Adjustments	517,152	0.6%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	5,811,423	6.2%	868,231	1.0%
	Total Other	621,769	0.7%	5,998,084	6.3%	1,173,754	1.3%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	87,354,851	100.0%	94,472,522	100.0%	88,816,156	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	12,019,063	21.8%	12,268,177	21.2%	11,898,634	22.8%
120000	Non-Teaching, Regular	3,593,873	6.5%	4,071,544	7.0%	4,058,351	7.8%
130000	Teaching, Hourly	12,062,073	21.9%	11,289,457	19.5%	7,223,005	13.8%
140000	Non-Teaching, Hourly	602,459	1.1%	641,867	1.1%	443,536	0.8%
	Total Certificated Salaries	28,277,468	51.3%	28,271,045	48.8%	23,623,526	45.2%
210000	Classified, Regular	8,184,738	14.8%	9,576,280	16.5%	9,999,311	19.1%
220000	Instructional Aides, Regular	919,485	1.7%	1,064,646	1.8%	1,028,984	2.0%
230000	Sub/Relief, Unclassified	217,302	0.4%	122,405	0.2%	195,734	0.4%
240000	Instructional Aides, Non-Perm	363,219	0.7%	306,110	0.5%	385,149	0.7%
	Total Non-Certificated Salaries	9,684,744	17.6%	11,069,441	19.1%	11,609,178	22.2%
390000	Misc Employee Benefits	13,738,021	24.9%	14,045,313	24.2%	12,953,694	24.8%
	Total Benefits	13,738,021	24.9%	14,045,313	24.2%	12,953,694	24.8%
450000	Supplies	159,730	0.3%	238,388	0.4%	184,809	0.4%
	Total Printing & Supplies	159,730	0.3%	238,388	0.4%	184,809	0.4%
550000	Utilities & Housekeeping Expense	1,888,789	3.4%	2,007,911	3.5%	2,082,896	4.0%
560000	Contracts & Rentals	470,842	0.9%	661,368	1.1%	350,438	0.7%
580000	Other Expense	459,225	0.8%	586,070	1.0%	490,518	0.9%
	Total Operating Expenses	2,818,857	5.1%	3,255,349	5.6%	2,923,852	5.6%
640000	Equipment	60,818	0.1%	68,742	0.1%	57,411	0.1%
650000	Lease/Purchase	4,536	0.0%	5,579	0.0%	4,536	0.0%
	Total Capital Outlay	65,354	0.1%	74,321	0.1%	61,947	0.1%
730000	Interfund Transfers	87,280	0.2%	0	0.0%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	118,936	0.2%	5,848	0.0%	0	0.0%
740000	Reallocations/Adjustments	175,169	0.3%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	981,256	1.7%	910,039	1.7%
	Total Other	381,385	0.7%	987,104	1.7%	910,039	1.7%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	55,125,559	100.0%	57,940,961	100.0%	52,267,045	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
120000	Non-Teaching, Regular	2,413,592	5.9%	1,907,188	4.7%	2,227,976	5.7%
	Total Certificated Salaries	2,413,592	5.9%	1,907,188	4.7%	2,227,976	5.7%
210000	Classified, Regular	21,683,808	52.9%	19,400,861	47.7%	19,639,992	50.3%
230000	Sub/Relief, Unclassified	614,879	1.5%	263,900	0.6%	266,400	0.7%
	Total Non-Certificated Salaries	22,298,687	54.4%	19,664,761	48.3%	19,906,392	51.0%
390000	Misc Employee Benefits	12,739,400	31.1%	12,992,436	31.9%	12,184,078	31.2%
	Total Benefits	12,739,400	31.1%	12,992,436	31.9%	12,184,078	31.2%
450000	Supplies	113,823	0.3%	120,587	0.3%	124,495	0.3%
	Total Printing & Supplies	113,823	0.3%	120,587	0.3%	124,495	0.3%
550000	Utilities & Housekeeping Expense	36,525	0.1%	57,500	0.1%	55,000	0.1%
560000	Contracts & Rentals	504,286	1.2%	399,454	1.0%	423,560	1.1%
570000	Legal, Election, Audit	61,815	0.2%	21,000	0.1%	31,000	0.1%
580000	Other Expense	2,696,966	6.6%	3,640,881	8.9%	3,866,097	9.9%
590000	Misc Other Expense	0	0.0%	45,440	0.1%	25,000	0.1%
	Total Operating Expenses	3,299,591	8.0%	4,164,275	10.2%	4,400,657	11.3%
640000	Equipment	45,320	0.1%	80,500	0.2%	82,000	0.2%
650000	Lease/Purchase	88,592	0.2%	87,175	0.2%	89,175	0.2%
	Total Capital Outlay	133,912	0.3%	167,675	0.4%	171,175	0.4%
739900	Intrafund Transfer - Restr/Unrestr	2	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,695,722	4.2%	0	0.0%
	Total Other	2	0.0%	1,695,722	4.2%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	40,999,007	100.0%	40,712,644	100.0%	39,014,773	100.0%

*2024-25 Current Budget is as of April 2025 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	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 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	12,427,685	63.6%	12,514,428	60.3%	12,922,089	62.5%
230000	Sub/Relief, Unclassified	412,292	2.1%	130,000	0.6%	160,000	0.8%
	Total Non-Certificated Salaries	12,839,977	65.7%	12,644,428	61.0%	13,082,089	63.3%
390000	Misc Employee Benefits	6,088,376	31.1%	6,462,806	31.2%	6,624,641	32.1%
	Total Benefits	6,088,376	31.1%	6,462,806	31.2%	6,624,641	32.1%
450000	Supplies	19,060	0.1%	50,255	0.2%	34,700	0.2%
	Total Printing & Supplies	19,060	0.1%	50,255	0.2%	34,700	0.2%
550000	Utilities & Housekeeping Expense	107,058	0.5%	170,000	0.8%	70,000	0.3%
560000	Contracts & Rentals	136,286	0.7%	245,058	1.2%	397,500	1.9%
580000	Other Expense	186,407	1.0%	436,630	2.1%	217,950	1.1%
	Total Operating Expenses	429,750	2.2%	851,688	4.1%	685,450	3.3%
640000	Equipment	172,958	0.9%	245,846	1.2%	240,000	1.2%
	Total Capital Outlay	172,958	0.9%	245,846	1.2%	240,000	1.2%
790000	Unallocated/Reserves	0	0.0%	483,875	2.3%	0	0.0%
	Total Other	0	0.0%	483,875	2.3%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	19,550,122	100.0%	20,738,898	100.0%	20,666,880	100.0%

*2024-25 Current Budget is as of April 2025 closing.

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

Districtwide Accounts
Unrestricted General Fund

	2023-24 Actual Expenditure	2024-25 Current Budget*	2025-26 Tentative Budget	2025-26 % of Total
A. Operating Budgets				
Academic Senate	1,471,330	1,195,271	1,366,350	0.88%
Accreditation	1,300	25,000	25,000	0.02%
Audit Expense	700,000	700,000	700,000	0.45%
Benefits - Retiree	30,821,621	32,705,000	35,744,069	23.05%
Central Financial Aid Unit	2,031,441	1,852,662	2,400,095	1.55%
Dolores Huerta Center	477,347	541,237	510,966	0.33%
DW Mandatory Memberships	512,842	584,174	660,561	0.43%
DW Marketing (Public Relations)	346,614	2,538,485	1,569,801	1.01%
Employee Assistance Program	169,835	206,040	149,854	0.10%
Environmental Health & Safety	488,059	811,941	811,500	0.52%
Framework for Racial Equity	0	2,000,000	2,000,000	1.29%
Gold Creek	74,468	176,176	180,772	0.12%
HR-Training & Development	167,672	100,000	100,000	0.06%
Metro Records	120,163	123,187	128,922	0.08%
Online ADA Compliance	1,007,143	970,277	999,669	0.64%
Operating Budgets - Total	38,389,833	44,529,450	47,347,559	30.53%
B. Operating budgets with Var Exp				
Collective Bargaining	1,177,793	882,207	868,421	0.56%
Insurance	11,555,253	13,912,779	17,074,523	11.01%
Legal Expense	7,452,661	6,269,266	8,454,003	5.45%
Reserve for Ins/Legal/WC	0	3,420,360	4,238,965	2.73%
Staff Training, Legal	92,391	342,328	417,004	0.27%
Worker's Compensation	5,028,126	5,586,562	5,598,921	3.61%
Operating Budgets with Variable Exp - Total	25,306,224	30,413,502	36,651,837	23.63%
C. Other Centralized Accounts				
AB-705	1,171,402	0	0	0.00%
Board Election	0	9,000,000	4,500,000	2.90%
District Safety/Operations	1,047,823	1,441,822	1,015,173	0.65%
District Safety/Sheriff	25,229,796	25,590,318	26,000,000	16.76%
Districtwide Benefits	189,323	200,000	240,000	0.15%
Fac/Staff Transfer	0	4,094	0	0.00%
Financial Services	78,630	267,461	50,000	0.03%
Health Benefits Administration	449,421	693,466	746,000	0.48%
LA College Promise	50,000	50,000	52,425	0.03%
Project Match	92,118	117,000	117,000	0.08%
Public Policy (State & Federal Advocates)	538,480	874,476	801,700	0.52%
Staff Development	29,422	35,000	35,000	0.02%
SW WEC Settlement	121,347	0	405,911	0.26%
Tuition Reimbursement	733,875	820,931	658,000	0.42%
Vacation Balance	2,744,909	1,300,000	1,300,000	0.84%
Wellness Program	67,457	76,991	5,000	0.00%
Other Centralized Accounts - Total	32,544,002	40,471,559	35,926,209	23.17%
D. Information Technology				
IT-Academic & Student Applications	2,617,747	5,168,720	4,841,496	3.12%
IT-Cyber Security	0	255,584	255,584	0.16%
IT-Districtwide College Technology Services	2,639,775	4,854,948	4,001,066	2.58%
IT-ERP/SAP	1,451,247	3,137,102	1,618,151	1.04%
IT-Information Security	283,567	964,034	813,850	0.52%
IT-Network	2,705,837	3,739,350	3,525,000	2.27%
IT-Region 1 College Technology Services	4,893,448	5,359,020	5,580,799	3.60%
IT-Region 2 College Technology Services	3,784,939	4,503,965	4,716,925	3.04%
IT-Region 3 College Technology Services	3,737,282	4,138,136	4,508,759	2.91%
IT-Service Center	1,039,139	1,435,950	743,000	0.48%
IT-Systems Engineering	1,714,348	2,723,081	2,198,030	1.42%
IT-Special Project-ERP System	1,020	0	0	0.00%
IT-Special Project-Website Redesign	982,779	38,350	0	0.00%
IT-Student Systems & Web Services	2,236,382	4,809,586	2,356,870	1.52%
Information Technology - Total	28,087,509	41,127,826	35,159,530	22.67%
Grand Total	124,327,567	156,542,337	155,085,135	100.00%

*2024-25 Current Budget is as of April 2025 close.

Restricted General Fund Appropriations

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

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
110000	Teaching, Regular	2,480,549	1.0%	1,558,492	0.3%	151,263	0.1%
120000	Non-Teaching, Regular	43,861,573	17.0%	49,712,837	9.9%	22,076,306	18.2%
130000	Teaching, Hourly	10,680,424	4.1%	4,963,950	1.0%	44,063	0.0%
140000	Non-Teaching, Hourly	22,424,688	8.7%	34,039,213	6.8%	5,251,598	4.3%
	Total Certificated Salaries	79,447,234	30.7%	90,274,492	17.9%	27,523,230	22.7%
210000	Classified, Regular	32,751,888	12.7%	44,667,114	8.9%	18,334,583	15.1%
220000	Instructional Aides, Regular	3,135,621	1.2%	2,789,828	0.6%	2,043,151	1.7%
230000	Sub/Relief, Unclassified	20,127,005	7.8%	33,845,100	6.7%	9,946,488	8.2%
240000	Instructional Aides, Non-Perm	3,790,925	1.5%	7,329,085	1.5%	2,048,189	1.7%
	Total Non-Certificated Salaries	59,805,439	23.1%	88,631,127	17.6%	32,372,411	26.7%
360000	Workers Compensation Insurance	0	0.0%	10,868	0.0%	0	0.0%
390000	Misc Employee Benefits	43,474,076	16.8%	51,269,247	10.2%	21,655,300	17.9%
	Total Benefits	43,474,076	16.8%	51,280,115	10.2%	21,655,300	17.9%
420000	Books	1,260,643	0.5%	2,287,579	0.5%	96,252	0.1%
440000	Instructional Media Materials	7,676,029	3.0%	12,849,660	2.6%	7,669,186	6.3%
450000	Supplies	3,435,415	1.3%	8,032,718	1.6%	1,407,453	1.2%
470000	Materials Fees	5,281	0.0%	8,500	0.0%	8,500	0.0%
	Total Printing & Supplies	12,377,368	4.8%	23,178,457	4.6%	9,181,391	7.6%
540000	Insurance	124	0.0%	500	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	581,601	0.2%	2,836,965	0.6%	163,359	0.1%
560000	Contracts & Rentals	23,886,990	9.2%	75,008,666	14.9%	8,765,679	7.2%
580000	Other Expense	14,985,812	5.8%	63,974,419	12.7%	2,179,919	1.8%
590000	Misc Other Expense	155,401	0.1%	577,173	0.1%	0	0.0%
	Total Operating Expenses	39,609,927	15.3%	142,397,723	28.3%	11,108,957	9.2%
620000	Buildings	0	0.0%	(487,762)	-0.1%	0	0.0%
630000	Books and Materials for Libraries	471,672	0.2%	381,720	0.1%	0	0.0%
640000	Equipment	16,071,120	6.2%	25,952,847	5.2%	914,842	0.8%
650000	Lease/Purchase	2,387	0.0%	29,483	0.0%	2,639	0.0%
	Total Capital Outlay	16,545,179	6.4%	25,876,288	5.1%	917,481	0.8%
720000	Tuition Transfers	4,121,671	1.6%	4,127,142	0.8%	0	0.0%
739900	Intrafund Transfers	643,271	0.2%	0	0.0%	0	0.0%
750000	Loans/Grants	2,535,536	1.0%	6,509,243	1.3%	490,010	0.4%
760000	Other Payments	0	0.0%	265,535	0.1%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	70,976,158	14.1%	17,931,323	14.8%
	Total Other	7,300,478	2.8%	81,878,078	16.3%	18,421,333	15.2%
	Less Intrafund w/in Loc	0		0		0	
	Total Restricted General Fund	258,559,702	100.0%	503,516,280	100.0%	121,180,103	100.0%

*2024-25 Current Budget is as of April 2025 closing.

Restricted General Fund Appropriations by Fund and Location

Description	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ESC/DW	Total Tentative
Adult Education	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,244,693	8,744,693
CalWORKs (Child Care/Non-Child Care) / TANF	879,943	837,607	466,870	534,112	471,750	746,609	1,042,499	1,145,169	494,564	0	6,619,123
Community Services	1,147,018	430,000	4,000	0	501,239	0	0	750,000	20,000	0	2,852,257
Cooperative Agencies Resources for Education (CARE)	183,337	230,100	280,725	163,749	54,800	0	32,000	142,877	118,902	0	1,206,490
Disabled Student Programs & Services (DSPS)	1,344,734	1,644,678	899,233	703,787	1,026,415	392,193	1,078,727	1,363,437	627,378	0	9,080,582
Extended Opportunities Programs & Services (EOPS)	2,650,796	1,461,036	937,179	617,002	928,526	0	750,000	1,438,159	970,308	0	9,753,006
Federal Work Study	614,188	992,857	342,609	322,065	496,428	248,214	496,428	496,428	297,857	30,989	4,338,063
Foster and Kinship Care Education	143,969	102,758	144,104	206,141	84,970	101,099	157,216	0	126,886	0	1,067,143
Framework for Racial Equity and Social Justice	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
Health Services	498,000	750,000	250,000	280,000	830,000	180,522	478,611	554,500	225,000	0	4,046,633
Lottery - Prop 20	640,776	1,332,353	351,353	428,370	766,162	202,854	658,606	723,597	375,268	2,000,000	7,479,339
NextUp	161,840	308,814	227,206	114,709	173,060	0	32,000	111,089	206,767	0	1,335,485
Parking	300,000	215,000	28,000	20,500	300,000	40,000	264,467	99,052	50,000	0	1,317,019
Strong Workforce	788,656	2,357,944	268,602	468,048	773,441	209,958	1,888,235	675,516	716,179	0	8,146,579
Student Equity and Achievement (SEA)	5,499,374	11,325,340	3,198,317	3,434,125	5,552,288	3,357,982	6,082,887	5,278,813	4,186,147	0	47,915,273
Student Financial Aid Administration	525,383	919,226	303,515	375,258	559,265	254,384	458,088	569,736	389,837	0	4,354,692
Other Specially Funded Programs	101,120	40,476	10,541	13,094	27,365	12,143	30,253	20,238	123,167	545,329	923,726
Total Restricted General Fund	15,979,134	23,448,189	8,212,254	8,180,960	13,045,709	6,245,958	13,950,017	13,868,611	9,428,260	8,821,011	121,180,103

Restricted General Fund Appropriations by Program

Location	2023-24 Actual Expenditure	% of total	2024-25 Current Budget*	% of total	2025-26 Tentative Budget	% of total
Adult Education	9,844,194	3.81	14,345,344	2.85	8,744,693	7.22
CA College Promise	5,430,112	2.10	1,177,537	0.23	0	0.00
CalWORKs (Child Care/Non-Child Care) / TANF	7,617,931	2.95	14,669,538	2.91	6,619,123	5.46
Community Services	2,726,609	1.05	7,935,327	1.58	2,852,257	2.35
Cooperative Agencies Resources for Education (CARE)	1,280,702	0.50	1,574,366	0.31	1,206,490	1.00
Disabled Student Programs & Services (DSPS)	11,369,610	4.40	13,942,555	2.77	9,080,582	7.49
Dream Resource Liaison Support	398,286	0.15	141,245	0.03	0	0.00
Equal Employment Opportunity	253,745	0.10	335,697	0.07	0	0.00
Extended Opportunities Programs & Services (EOPS)	10,559,348	4.08	13,339,313	2.65	9,753,006	8.05
Federal Perkins IV (CTE)	4,519,282	1.75	5,314,322	1.06	0	0.00
Federal Work Study	2,957,772	1.14	3,851,296	0.76	4,338,063	3.58
Financial Aid Technology	376,356	0.15	323,006	0.06	0	0.00
Foster and Kinship Care Education	1,029,980	0.40	1,221,940	0.24	1,067,143	0.88
Framework for Racial Equity and Social Justice	375,343	0.15	2,000,000	0.40	2,000,000	1.65
Health Services	2,864,063	1.11	9,006,933	1.79	4,046,633	3.34
HEERF MSI Supplement	56,178	0.02	0	0.00	0	0.00
Lottery - Prop 20	12,148,635	4.70	17,594,877	3.49	7,479,339	6.17
NextUp	2,383,357	0.92	2,659,470	0.53	1,335,485	1.10
One-Time Block Grants	5,761,152	2.23	10,802,631	2.15	0	0.00
Parking	2,863,843	1.11	5,947,581	1.18	1,317,019	1.09
Staff/Faculty Development	37,297	0.01	285,884	0.06	0	0.00
Strong Workforce	17,514,465	6.77	22,559,517	4.48	8,146,579	6.72
Student Equity and Achievement (SEA)	54,714,589	21.16	67,145,596	13.34	47,915,273	39.54
Student Financial Aid Administration	5,741,314	2.22	7,266,574	1.44	4,354,692	3.59
Student Retention and Enrollment	4,581,584	1.77	5,450,903	1.08	0	0.00
Veteran Resource Center	741,081	0.29	1,104,603	0.22	0	0.00
Other Specially Funded Programs	90,412,874	34.97	273,520,225	54.32	923,726	0.76
Total Restricted General Fund	258,559,702	100.00	503,516,280	100.00	121,180,103	100.00

*Current Budget as of April 2025 cyclical closing.

Other Funds

Bookstore Fund

	2023-24 Year-End Actual	2024-25 Current Budget*	2025-26 Tentative Budget
State	0	0	0
Other - Local	18,129,165	19,956,889	20,588,913
Net Income	18,129,165	19,956,889	20,588,913
Plus: Incoming Transfers	648,052	0	104,661
Total Income	18,777,217	19,956,889	20,693,574
Beginning Balance	11,173,061	9,950,402	0
Adjustment to Beg. Balance	(230,889)	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	9,950,402	282,855	0
Amount Available	19,768,986	29,624,436	20,693,574

*2024-25 Current Budget is as of April 2025 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 2025-26, 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	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 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	3,658,200	18.5%	3,901,453	13.2%	4,159,243	20.1%
230000	Sub/Relief, Unclassified	794,257	4.0%	742,975	2.5%	709,727	3.4%
240000	Instructional Aides, Non-Perm	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	4,452,457	22.5%	4,644,428	15.7%	4,868,970	23.5%
390000	Misc Employee Benefits	2,142,323	10.8%	2,226,571	7.5%	2,504,723	12.1%
	Total Benefits	2,142,323	10.8%	2,226,571	7.5%	2,504,723	12.1%
440000	Instr Media Matl	5,447	0.0%	93	0.0%	0	0.0%
450000	Supplies	20,784	0.1%	50,163	0.2%	21,243	0.1%
460000	Bookstore	12,343,138	62.4%	13,595,310	45.9%	11,526,822	55.7%
	Total Printing & Supplies	12,369,369	62.6%	13,645,566	46.1%	11,548,065	55.8%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Exp.	181,923	0.9%	212,554	0.7%	178,254	0.9%
560000	Contracts & Rentals	78,464	0.4%	158,365	0.5%	184,875	0.9%
580000	Other Expense	540,711	2.7%	550,852	1.9%	271,490	1.3%
590000	Misc Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	801,098	4.1%	921,771	3.1%	634,619	3.1%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	3,738	0.0%	254,845	0.9%	554,348	2.7%
650000	Lease/Purchase	0	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	3,738	0.0%	254,845	0.9%	554,348	2.7%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	7,931,255	26.8%	582,849	2.8%
	Total Other	0	0.0%	7,931,255	26.8%	582,849	2.8%
	Less Intrafund w/in Loc	0		0		0	
	Total Bookstore	19,768,986	100.0%	29,624,436	100.0%	20,693,574	100.0%

*2024-25 Current Budget is as of April 2025 closing.

Building Fund

	2023-24 Year-End Actual	2024-25 Current Budget*	2025-26 Tentative Budget
New GO Bond Proceeds	975,000,000	0	0
Other - Local	41,678,066	21,232,247	42,443,241
Net Income	1,016,678,066	21,232,247	42,443,241
Plus: Incoming Transfers	0	0	0
Total Income	1,016,678,066	21,232,247	42,443,241
Beginning Balance	8,468,792,930	8,238,510,486	1,220,453,681
Recognition of Remaining Issues**	0	0	6,750,000,000
Adjustment to Beg. Balance	(975,000,000)	0	0
Reserve/Open Orders	0	0	0
Less: YE Open Orders	0	0	0
Less: Ending Balance	8,238,510,486	0	0
Amount Available	271,960,509	8,259,742,733	8,012,896,922

*2024-25 Current Budget is as of April 2025 closing.

**For presentation purposes, the remaining GO Bonds is \$1,950,000,000 for Measure CC, and \$4,800,000,000 for Measure LA.

Comments:

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

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

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

Building Fund by Sub-Major Commitment Item

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 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	326,130	0.1%	0	0.0%	0	0.0%
	Total Non-Certif Salaries	326,130	0.1%	0	0.0%	0	0.0%
390000	Employee Benefits	126,165	0.0%	0	0.0%	0	0.0%
	Total Benefits	126,165	0.0%	0	0.0%	0	0.0%
400000	Supplies & Materials	0	0.0%	7,312,713	0.1%	6,929,781	0.1%
420000	Books	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	2,233,275	0.8%	10,000	0.0%	10,000	0.0%
	Total Printing & Supplies	2,233,275	0.8%	7,322,713	0.1%	6,939,781	0.1%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
560000	Contracts & Rentals	21,513,122	7.9%	51,622,947	0.6%	41,780,000	0.5%
570000	Legal, Election, Audit	4,115,486	1.5%	25,647,100	0.3%	15,351,500	0.2%
580000	Other Expense	5,906,175	2.2%	6,394,512,467	77.4%	6,469,252,877	80.7%
590000	Misc Other Expense	(66,827)	0.0%	196,296	0.0%	96,296	0.0%
	Total Operating Expenses	31,467,957	11.6%	6,471,978,810	78.4%	6,526,480,673	81.4%
610000	Sites	0	0.0%	0	0.0%	0	0.0%
620000	Buildings	220,568,977	81.1%	1,569,547,431	19.0%	1,288,987,426	16.1%
640000	Equipment	13,417,472	4.9%	204,518,779	2.5%	184,139,042	2.3%
	Total Capital Outlay	233,986,449	86.0%	1,774,066,210	21.5%	1,473,126,468	18.4%
710000	Debt Service	3,820,534	1.4%	6,375,000	0.1%	6,350,000	0.1%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	Total Other	3,820,534	1.4%	6,375,000	0.1%	6,350,000	0.1%
	Less Intrafund w/in Loc	0		0		0	
	Total Building Fund	271,960,509	100.0%	8,259,742,733	100.0%	8,012,896,922	100.0%

*2024-25 Current Budget is as of April 2025 closing.

Food Services Fund

	2023-24 Year-End Actual	2024-25 Current Budget*	2025-26 Tentative Budget
Federal	0	0	0
State	0	0	0
Other - Local	1,788,831	1,589,474	1,772,699
Net Income	1,788,831	1,589,474	1,772,699
Plus: Incoming Transfers	247,315	0	132,552
Total Income	2,036,146	1,589,474	1,905,251
Beginning Balance	3,203,181	3,322,385	0
Adjustment to Beg. Balance	1,759	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	3,322,385	0	0
Amount Available	1,918,701	4,911,859	1,905,251

*2024-25 Current Budget is as of April 2025 closing.

Comments:

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

Food Services Fund by Sub-Major Commitment Item

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
120000	Non-Teaching, Regular	0	0.0%	0	0.0%	0	0.0%
140000	Non-Teaching, Hourly	28,453	1.5%	5,000	0.1%	5,000	0.3%
	Total Certificated Salaries	28,453	1.5%	5,000	0.1%	5,000	0.3%
210000	Classified, Regular	355,457	18.5%	126,860	2.6%	287,562	15.1%
220000	Instr Aides, Regular	38,359	2.0%	0	0.0%	43,590	2.3%
230000	Sub/Relief, Unclassified	172,016	9.0%	176,050	3.6%	141,500	7.4%
240000	Instructional Aides, Non-Perm	21,849	1.1%	21,000	0.4%	2,000	0.1%
	Total Non-Certificated Salaries	587,681	30.6%	323,910	6.6%	474,652	24.9%
390000	Misc Employee Benefits	261,280	13.6%	30,469	0.6%	218,976	11.5%
	Total Benefits	261,280	13.6%	30,469	0.6%	218,976	11.5%
440000	Instr Media Matl	0	0.0%	5,000	0.1%	5,000	0.3%
450000	Supplies	899,220	46.9%	1,365,746	27.8%	1,031,690	54.1%
	Total Printing & Supplies	899,220	46.9%	1,370,746	27.9%	1,036,690	54.4%
550000	Utilities & Housekeeping Expense	0	0.0%	31,470	0.6%	16,352	0.9%
560000	Contracts & Rentals	2,983	0.2%	61,400	1.3%	7,000	0.4%
580000	Other Expense	131,727	6.9%	309,272	6.3%	143,139	7.5%
590000	Misc Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	134,709	7.0%	402,142	8.2%	166,491	8.7%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	7,358	0.4%	170,815	3.5%	6,000	0.3%
	Total Capital Outlay	7,358	0.4%	170,815	3.5%	6,000	0.3%
730000	Interfund Transfer	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	2,608,777	53.1%	(2,558)	-0.1%
	Total Other	0	0.0%	2,608,777	53.1%	(2,558)	-0.1%
	Less Intrafund w/in Loc	0		0		0	
	Total Food Services	1,918,701	100.0%	4,911,859	100.0%	1,905,251	100.0%

*2024-25 Current Budget is as of April 2025 closing.

Child Development Fund

	2023-24 Year-End Actual	2024-25 Current Budget*	2025-26 Tentative Budget
Federal	1,826,031	2,794,230	0
State	13,028,875	16,880,585	1,482,541
Other - Local	165,296	128,030	176,366
Net Income	15,020,203	19,802,845	1,658,907
Plus: Incoming Transfers	46,722	1,491,665	1,292,610
Total Income	15,066,925	21,294,510	2,951,517
Beginning Balance	3,346,420	2,557,585	0
Adjustment to Beg. Balance	215	0	0
Reserve/Open Orders	109,650	2,030	0
Less: YE Open Orders	2,030	0	0
Less: Ending Balance	2,557,678	121	0
Amount Available	15,963,502	23,854,004	2,951,517

*2024-25 Current Budget is as of April 2025 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 \$176,366. The program is augmented by college support through interfund transfers of \$1,292,610 from the General Fund.

Child Development Fund by Sub-Major Commitment Item

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
120000	Non-Teaching, Regular	3,799,321	23.8%	3,958,993	16.6%	1,514,063	51.3%
140000	Non-Teaching, Hourly	2,844,318	17.8%	2,429,433	10.2%	75,199	2.5%
	Total Certificated Salaries	6,643,639	41.6%	6,388,426	26.8%	1,589,262	53.8%
210000	Classified, Regular	2,673,065	16.7%	2,431,589	10.2%	196,887	6.7%
230000	Sub/Relief, Unclassified	1,139,861	7.1%	1,189,693	5.0%	762	0.0%
240000	Instructional Aides, Non-Perm	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	3,812,926	23.9%	3,621,282	15.2%	197,649	6.7%
390000	Misc Employee Benefits	3,692,111	23.1%	3,284,418	13.8%	869,948	29.5%
	Total Benefits	3,692,111	23.1%	3,284,418	13.8%	869,948	29.5%
420000	Books	0	0.0%	0	0.0%	0	0.0%
440000	Instr Media Matl	48,881	0.3%	167,309	0.7%	0	0.0%
450000	Supplies	772,047	4.8%	1,309,907	5.5%	7,114	0.2%
	Total Printing & Supplies	820,928	5.1%	1,477,216	6.2%	7,114	0.2%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	0	0.0%	2,420	0.0%	0	0.0%
560000	Contracts & Rentals	789,138	4.9%	816,700	3.4%	2	0.0%
580000	Other Expense	(14,707)	-0.1%	1,478,502	6.2%	25,075	0.8%
590000	Misc Other Expense	0	0.0%	115,005	0.5%	0	0.0%
	Total Operating Expenses	774,431	4.9%	2,412,627	10.1%	25,077	0.8%
620000	Buildings	0	0.0%	(71)	0.0%	0	0.0%
640000	Equipment	218,367	1.4%	338,662	1.4%	14,334	0.5%
650000	Lease/Purchase	1,100	0.0%	3,186	0.0%	0	0.0%
	Total Capital Outlay	219,467	1.4%	341,777	1.4%	14,334	0.5%
730000	Interfund Transfer	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	6,328,258	26.5%	248,133	8.4%
	Total Other	0	0.0%	6,328,258	26.5%	248,133	8.4%
	Less Intrafund w/in Loc	0		0		0	
	Total Child Development Fund	15,963,502	100.0%	23,854,004	100.0%	2,951,517	100.0%

*2024-25 Current Budget is as of April 2025 closing.

Debt Service Fund

	2023-24 Year-End Actual	2024-25 Current Budget*	2025-26 Tentative Budget
Federal	0	0	0
Other - Local	710,971	79,567	0
Net Income	710,971	79,567	0
Plus: Incoming Transfers	7,588,759	8,819,551	8,819,551
Total Income	8,299,730	8,899,118	8,819,551
Beginning Balance	0	653,805	0
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	653,805	0	0
Amount Available	7,645,925	9,552,923	8,819,551

*2024-25 Current Budget is as of April 2025 closing.

Comments:

For fiscal year 2025-26, incoming transfer of \$8,819,551 is estimated for post-retirement health insurance contribution (GASB 45/75).

Debt Service Fund by Sub-Major Commitment Item

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 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	7,645,925	100.0%	9,552,923	100.0%	8,819,551	100.0%
	Total Benefits	7,645,925	100.0%	9,552,923	100.0%	8,819,551	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	7,645,925	100.0%	9,552,923	100.0%	8,819,551	100.0%

*2024-25 Current Budget is as of April 2025 closing.

Special Reserve Fund

	2023-24 Year-End Actual	2024-25 Current Budget*	2025-26 Tentative Budget
Federal	0	0	0
State	(20,534,683)	7,909,938	7,886,376
Other - Local	7,765,183	1,462,443	1,446,958
Net Income	(12,769,500)	9,372,381	9,333,334
Plus: Incoming Transfers	17,578,929	18,071,062	0
Total Income	4,809,429	27,443,443	9,333,334
Beginning Balance	208,324,111	188,467,767	85,107,518
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	0	0	0
Less: YE Open Orders	0	0	0
Less: Ending Balance	188,467,768	82,475,051	0
Amount Available	24,665,772	133,436,159	94,440,852

*2024-25 Current Budget is as of April 2025 closing.

Comments:

Projected income for fiscal year 2025-26 includes \$1,446,958 from Other-Local Income, which is interest income restricted for Capital Outlay Programs and utility incentive for Prop 39 (California Clean Energy Jobs Act) projects. Beginning Balances include projected funds carried forward for various on-going projects continuing from previous fiscal years.

Special Reserve Fund by Sub-Major Commitment Item

C/I	Description	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 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	26,653	0.1%	12,649	0.0%	12,649	0.0%
	Total Printing & Supplies	26,653	0.1%	12,649	0.0%	12,649	0.0%
560000	Contracts & Rentals	0	0.0%	4,268	0.0%	4,268	0.0%
580000	Other Expense	1,413,061	5.7%	3,226,628	2.4%	93,449	0.1%
590000	Misc Other Expense	19,693,892	79.8%	125,742,795	94.2%	89,631,444	94.9%
	Total Operating Expenses	21,106,954	85.6%	128,973,691	96.7%	89,729,161	95.0%
610000	Sites	0	0.0%	0	0.0%	0	0.0%
620000	Buildings	3,112,505	12.6%	861,112	0.6%	861,112	0.9%
640000	Equipment	322,890	1.3%	274,302	0.2%	601,963	0.6%
650000	Lease/Purchase	96,771	0.4%	98,438	0.1%	0	0.0%
	Total Capital Outlay	3,532,166	14.3%	1,233,852	0.9%	1,463,075	1.5%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	3,215,967	2.4%	3,235,967	3.4%
	Total Other	0	0.0%	3,215,967	2.4%	3,235,967	3.4%
	Less Intrafund w/in Loc	0		0		0	
	Total Special Reserve	24,665,772	100.0%	133,436,159	100.0%	94,440,852	100.0%

*2024-25 Current Budget is as of April 2025 closing.

Student Financial Aid Fund

	2022-23 Year-End Actual	2023-24 Current Budget*	2024-25 Tentative Budget
Federal	188,969,588	260,716,924	244,300,609
State	65,783,684	105,057,570	86,707,025
Other - Local	663,304	2,300,608	1,940,000
Net Income	255,416,575	368,075,102	332,947,634
Plus: Incoming Transfers	0	0	0
Total Income	255,416,575	368,075,102	332,947,634
Beginning Balance	3,407,716	3,402,477	0
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	0	18,507	0
Less: Year-End Open Orders	18,507	0	0
Less: Ending Balance	3,402,477	3,411,571	0
Amount Available	255,403,307	368,084,515	332,947,634

*2024-25 Current Budget is as of April 2025 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	2023-24 Expenditure	% of Total	2024-25 Current Budget*	% of Total	2025-26 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	Total Benefits	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	0	0.0%	0	0.0%	0	0.0%
	Total Printing & Supplies	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	0	0.0%	3,100	0.0%	0	0.0%
	Total Operating Expenses	0	0.0%	3,100	0.0%	0	0.0%
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
640000	Equipment -Plan	1,598	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	1,598	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	255,401,709	100.0%	367,254,337	99.8%	331,534,340	99.6%
760000	Other Payments	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	827,078	0.2%	1,413,294	0.4%
	Total Other	255,401,709	100.0%	368,081,415	100.0%	332,947,634	100.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Student Financial Aid	255,403,307	100.0%	368,084,515	100.0%	332,947,634	100.0%

*2024-25 Current Budget is as of April 2025 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.

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.

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 ensuring District compliance with ADA.

B. Operating Budgets with Variables

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

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

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

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

Staff Training, Legal – funds for diversity training.

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

C. Other Centralized Accounts

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

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

District Safety/Operations – funds to cover costs for District safety personnel and operations which include conducting emergency exercises and drills, update all college emergency plans, developing a standard for Safety and Security Technologies to be deployed throughout the District.

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

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

Faculty/Staff Transfer – funds to cover the salary and benefits of transferred faculty/staff

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.

SW WEC Settlement – funds for the Southwest WEC settlement.

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

Vacation Balance – funds for employee vacation payouts and 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: 2025-2026 Budget Development Calendar

Date	Activity
October, 2024	Development of Budget Preparation Activities
October 23	District Budget Committee reviews proposed Budget Development Calendar.
November, 2024	Development of Budget Operation Plan
November 1	Initial assessment projections of Districtwide accounts.
November 1	1st Quarter projections due from colleges.
November 1 - 12	Constituencies review 1st Quarter 311Q Report and ending balance projections.
November 6	Adoption of Budget Development Calendar.
November 15	1st Quarter 311Q Report due to State.
November 20	Budget and Finance Committee receives briefing on 1st Quarter projections.
December, 2024	Budget Owner Data Review
December 2 - 16	A) Location review of salary data; B) Budget Owner review of Districtwide Accounts Projection.
December 5 - 6	Planning Budget Formulation (PBF) Workshop.
December 18	1st Quarter 311Q Report submitted to Board of Trustees.
January, 2025	Governor's Proposed State Budget and Preliminary Allocations
January 6	Dedicated Revenue Projections due to the Budget Office.
January 6 - 10	Budget Office reviews colleges' 2025-26 dedicated revenue projections.
January 10 - 27	Constituencies review Proposed 2025-26 Governor's Budget.
January 14	Budget Office distributes Budget Operation Plan Instructions.
January 22	Budget and Finance Committee Meeting.
February, 2025	Constituencies Review Budget Status
February 6	2nd Quarter projections due from colleges.
February 6	Budget Office distributes 2025-26 Categorical Program Preliminary Allocations.
February 7 - 19	Constituencies review 2nd Quarter 311Q Report and ending balance projections.
February 15	2nd Quarter 311Q Report due to State.
February 19	Budget and Finance Committee receives briefing on 2nd Quarter projections.
March, 2025	Preparation of Preliminary Budgets
March 3 - 14	A) Technical review of PBF data and upload to SAP; B) Constituents receive 2025-26 Preliminary Allocation.
March 5	Deadline for Planning Budget Formulation (PBF) changes.
March 5	2nd Quarter 311Q Report submitted to Board of Trustees.
March 19	Budget and Finance Committee Meeting.
March 20	Preliminary Budget available on SAP system.
March 24 - April 29	Open period for Tentative Budget adjustments (First Adjustment).
April, 2025	Review of Preliminary Budget Data
April 10 - 18	Constituencies review budget status.
April 16	Budget and Finance Committee Meeting.
April 17 - May 8	Budget meetings on preliminary budgets conducted with college administrators.

Date	Activity
May, 2025	Revenue Projections Updated
May 5	3rd Quarter projections due from colleges.
May 5	Revise revenue projections based on Governor's proposed State Budget (May Revise).
May 5 - 12	A) Constituencies review May Revise update; B) Constituencies receive 2025-26 Tentative Budget; C) Open period for Final Budget adjustments (Second Adjustment) starts.
May 7	Board of Trustees authorization to encumber new year appropriations.
May 9	Budget Operation Plans due to the Budget Office.
May 15	3rd Quarter 311Q Report due to State.
May 21	A) Budget and Finance Committee receives briefing on 3rd Quarter projections; B) Budget and Finance Committee reviews Proposed Tentative Budget.
June, 2025	Tentative Budget
June 4	A) Adoption of Tentative Budget; B) 3rd Quarter 311 Q Report submitted to Board of Trustees.
June 13	VC/CFO and Accounting Office update ending balance projections.
June 20	Deadline for submission of revised Dedicated Revenue for Final Budget.
July, 2025	Revision to Revenue Projections/Allocations
July 8	Districtwide Accounts review by Presidents.
July 16	Presidents present recommendation for Districtwide Accounts allocation to District Budget Committee.
July 16 -29	Constituencies review Governor's signed State Budget.
July 18	VC/CFO and Accounting Office run 1st closing activities.
July 24	A) VC/CFO and Accounting Office update ending balance projections; B) VC/CFO and Accounting Office run 2nd closing activities.
July 28	Final year-end closing and establishment of actual ending balances.
August, 2025	Final Budget
August 13	District Budget Committee reviews Final Budget summary pages.
August 20	Budget and Finance Committee reviews Final Budget book.
August 26 – Sept 2	Publication budget available for public review.
September, 2025	Final Budget/Year-End Analysis
September 3*	Public Hearing and adoption of Final Budget.
September 8	File Final Budget report with County agency.

*Actual date dependent on final approved Board calendar.

Appendix E: 2025-2026 Budgeted Positions

Fund Application: 1

Program: Unrestricted General Fund

Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Academic Senate Officer	A0756	1.80	2.80	1.17	2.20	3.00	2.90	0.72	1.00	1.10	3.00	19.68
Associate Dean	A0650	3.00					1.00		1.00			5.00
Associate Vice Chanc, Institu Effectiv	A0095										1.00	1.00
Athletic Director	A0750	0.40	1.00	0.40	0.80	0.40			0.80	0.80		4.60
Bargaining Unit Representative	A0755	0.90	1.20	1.20	1.00	2.20	1.20	0.80	0.80			9.30
Chancellor	A0024										1.00	1.00
Child Development Center Teacher	A0553						2.00	1.00				3.00
Consulting Instruc (Learning Skills Ctr)	A0401								1.00			1.00
Consulting Instructor	A0403	1.00	3.80			2.40		2.00	0.50		1.00	10.70
Consulting Instructor (SFP)	A0407										1.00	1.00
Counselor	A0706	13.55	19.90	3.40	5.65	14.40	8.20	20.38	6.00			91.48
Dean	A0640	7.00	12.50	4.38	2.45	8.50	4.25	9.00	5.35	4.45	3.00	60.88
Dean (SFP)	A0642	1.00										1.00
Department Chair	A0711	10.30	15.10	4.80	5.60	12.10	3.80	6.90	12.30	4.70		75.60
Department Chair	A0781						1.00					1.00
Department Chair - Varied Cap Utilizatio	A0790						1.60					1.60
Department Chair, Counseling	A0712	0.80	1.00	1.00	1.00	0.90			0.80			5.50
Department Chair, Library	A0713	0.40	0.80	0.20		0.40			0.40	0.40		2.60
Department Chair, Library	A0795		0.20	0.80	0.50	0.60	1.00		0.40	0.60		4.10
Department Chair, Teaching	A0798	9.60	12.30	1.80	3.60	9.70	4.10	2.70	9.30	5.00		58.10
Deputy Chancellor	A0025										1.00	1.00
Handicap Specialist	A0734								0.50			0.50
Instr (Special Assign) (Learning Skills	A0751					1.20				1.30		2.50
Instr (Special Assignment)	A0753	6.30	13.13	1.80	5.15	2.40	7.20	2.70	5.60	2.75	2.50	49.52
Instructor	A0741	120.25	250.53	76.92	65.60	180.80	50.30	144.98	135.94	76.92		1,102.24
Instructor, Coach	A0743						1.00		0.56	0.20		1.76
Interim Associate Vice Chancellor (Avc)	A0040										1.00	1.00
Librarian	A0730	3.60	6.00	1.00	2.50	6.00		3.00	4.00	2.00		28.10
Nurse	A0467					0.50						0.50
Officer of Organization	A0760		0.40									0.40
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										2.00	2.00
Vice Department Chair	A0721	0.20	0.55	0.60	0.60	1.00		0.80	0.20	0.40		4.35
Vice President of Academic Affairs	A0630	1.00	1.00	2.00	0.25	1.00	1.00	1.00	1.00	1.00		9.25
Vice President of Student Services	A0632	1.00	1.00	1.00	0.30	1.00	1.00	1.00	0.95	1.00		8.25
Total Certificated Assignments		183.10	343.21	103.46	98.20	249.50	92.55	197.98	189.40	103.62	17.50	1,578.52

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Academic Scheduling Specialist	C2442	1.00	1.25	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.25
Accountant	C1163	2.50	3.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	13.00	26.50
Accounting Assistant	C1348	1.00		2.00	1.00	3.00	1.00	4.60			2.00	14.60
Accounting Manager	C1123										3.00	3.00
Accounting Systems Analyst	C1129										1.00	1.00
Accounting Technician	C1328	4.50	12.00	2.00	3.00	3.00	4.00	3.00	4.50	4.00	7.00	47.00
ADA Compliance Officer	C2207										1.00	1.00
Admin Assistant to the Board of Trustees	C2452										1.00	1.00
Admin Assistant to the Chancellor	C2415										1.00	1.00
Administrative Analyst	C5075	1.00	1.00	1.00	2.00	1.30	1.00	3.00	2.00		5.00	17.30
Administrative Assistant	C2478	5.00	10.00	2.00	1.00	7.00	5.00	4.00	5.00	3.00	1.00	43.00
Administrative Assistant (Confidential)	C2475		1.00				1.00					2.00
Administrative Intern (Conf)	C5091										2.00	2.00
Administrative Operations Technician	C2460	2.00	1.00	1.00	3.00	3.00	1.00	3.00	2.00	2.00		18.00
Admissions & Records Assistant	C2598	5.00	16.00	5.00	4.00	8.00	4.00	7.00	8.00	5.00		62.00
Admissions & Records Evaluation Tech	C2596	4.00	3.00	3.00	2.00	5.00	1.00	4.00	3.85	2.00		27.85
Admissions & Records Office Supervisor	C2560	1.00	1.00		1.00	1.00	1.00	1.00	1.00	1.00		8.00
Agricultural Technician	C4505					5.00						5.00
Applications and Programming Manager	C1036										1.00	1.00
Applications Developer/Programmer	C1093										4.00	4.00
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										8.00	8.00
Assistant Administrative Analyst (Conf)	C5083										1.00	1.00
Assistant Financial Analyst	C5087										1.00	1.00
Assistant Personnel Analyst	C5018										2.00	2.00
Assistant Personnel Director	C5008										1.00	1.00
Assistant Research Analyst	C2081	1.00	1.00							1.00		3.00
Assistant Technology Services Specialist	C1102										16.00	16.00
Assoc Vice President, Admin Services	C1054		1.00			1.00		1.00				3.00
Assoc. V.C. of Facil. Plan. & Sustainab.	C1012										1.00	1.00
Associate General Counsel	C1023										4.00	4.00
Asst. Financial Aid Systems Specialist	C2575										2.00	2.00
Athletic Trainer	C5310	1.00	2.00	1.75	1.50	2.00	1.00	1.00	2.00	2.00		14.25
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	2.00	3.00	1.00		2.00		2.00	1.00	1.00		12.00
Cashier	C5166	2.00		1.00	0.50			2.00	1.00			6.50
Central Plant/Util. Infrs. Project Mgr.	C1442										1.00	1.00
Chemistry Lab Technician	C5254	1.00	2.00	1.00	1.50	2.00	1.00	1.00	1.50	1.00		12.00
Chief Advancement Officer	C1017										1.00	1.00
Chief Information Security Officer	C1061										1.00	1.00
Chief IT Mgr, Engr & Tech Svc Delivery	C1040										1.00	1.00
Child Develop. Center Food Services Aide	C4524				1.00							1.00

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Child Development Center Assistant	C4529				1.00							1.00
College Event and Venue Coordinator	C5304	1.00	1.00			1.00	1.00	1.00				5.00
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	1.00		7.00
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		7.00
Community Services Aide	C5064			1.00								1.00
Compliance Investigator	C2204										4.00	4.00
Compliance Officer	C5011										1.00	1.00
Computer Laboratory Assistant	C4595		3.00			2.00			2.00			7.00
Computer Operations Supervisor	C1151										1.00	1.00
Computer Systems Operator	C1149										2.00	2.00
Cosmetology Lab Technician	C5257							1.00				1.00
Costume Maker	C5393	2.00	1.00			1.00			0.50			4.50
Courier	C5864										2.00	2.00
Curator of Edu. Prog., V.P. Art Museum	C5156		1.00									1.00
Custodial Supervisor	C4053	4.00	5.00	2.00	3.00	2.00	2.00	3.50	3.53	3.00		28.03
Custodian	C4076	28.50	61.00	19.00	22.00	42.00	22.00	31.50	24.21	25.00	2.00	277.21
Database Administrator	C1041										2.00	2.00
Deputy CIO, College Tech. & Infra. Svcs.	C1067										1.00	1.00
Deputy CIO, IT Infra. & Soft. Sys. Supp.	C1068										1.00	1.00
Dir. of Div., Equity, Inclu. & Accessib.	C1021										1.00	1.00
Director of Accounting	C1026										1.00	1.00
Director of Budget and Managemt Analysis	C1011										1.00	1.00
Director of Business Services	C1003										1.00	1.00
Director of College Facilities	C3158	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.00
Director of Communications & Marketing	C2105										1.00	1.00
Director of Employee and Labor Relations	C1004										1.00	1.00
Director of Foundation	C2106		1.00						0.50	1.00		2.50
Director of Human Resources	C5004										1.00	1.00
Director of Internal Audit	C1203										1.00	1.00
Director of Safety and Security Services	C4253										1.00	1.00
District IT Manager, College Tech. Svcs.	C1070										3.00	3.00
Division Operations Specialist	C2083										2.00	2.00
Electrician	C3322	2.00	4.00	1.00	3.00	3.00	1.00	3.00	2.00	2.00		21.00
Electronics Laboratory Technician	C4558					1.00		1.00				2.00
Electronics Technician	C3547			1.00							1.00	2.00
Employee and Labor Relations Specialist	C5016										3.00	3.00
Employee Health and Wellness Specialist	C5082										1.00	1.00
Engineering Lab Technician	C5261		1.00									1.00
Environ. & Occupa. Health & Safety Spec	C4266							1.00			1.00	2.00
ERP Functional Business Analyst (SI)	C5444										7.00	7.00
ERP Team Leader (Student Systems)	C5424										1.00	1.00
Event Assistant	C5389			2.00				1.00				3.00
Exec Assistant to The Board of Trustees	C2448										1.00	1.00
Executive Assistant	C2431										3.00	3.00
Executive Assistant (Confidential)	C2430	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5.00	14.00
Executive Assistant to The Chancellor	C2405										1.00	1.00
Executive Legal Assistant	C2437										1.00	1.00

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Facilities Operations Technician	C2445										1.00	1.00
Facilities Programs Specialist	C5065										1.00	1.00
Facilities Project Manager	C1441										5.00	5.00
Farm Manager	C4503					1.00						1.00
Finance Proj Mgr-Bond & Special Funding	C1119										1.00	1.00
Financial Aid Assistant	C2584	2.40	3.00					2.00	1.00	1.00		9.40
Financial Aid Manager	C1125	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	10.00
Financial Aid Supervisor	C2580	1.00	1.00	1.00	1.00	1.00	1.00	1.00			1.00	8.00
Financial Aid Systems Specialist	C2574										1.00	1.00
Financial Aid Technician	C2582	8.00	8.50	3.00	2.00	7.00	4.00	10.00	8.00	6.60	6.00	63.10
Financial Analyst	C5073										4.00	4.00
Fitness Center Coordinator	C5305					1.00						1.00
Foundation Development Assistant	C5098								0.50			0.50
Foundation Development Officer	C2206				0.50				0.38		1.00	1.88
Gardener	C4183	3.00	11.00	3.00	1.00	16.00	4.00	1.80	6.00	3.00		48.80
Gardening Supervisor	C4157	1.00	1.00		1.00	1.00		1.00		1.00		6.00
General Counsel	C1016										1.00	1.00
General Foreman	C3301	1.00	3.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00		13.00
General Services Supervisor	C4710										1.00	1.00
Grants Coordinator	C2209										1.00	1.00
Graphic Designer	C4613		1.00		1.00						1.00	3.00
Groundskeeper	C4187	3.00	2.00		2.00	4.00		4.00		1.00	1.00	17.00
Health Benefits Manager	C2061										1.00	1.00
Heating & Air Conditioning Technician	C4036	2.00	3.00	1.00	1.00	2.00		4.00	2.00	2.00	2.00	19.00
Human Resources Assistant	C2278	1.00		1.00		2.00					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		2.00			1.50						3.50
Instructional Assistant - CAOT	C4582	1.00	1.00		1.00	1.00			1.00			5.00
Instructional Assistant - Child Develop	C4583	1.00	1.00									2.00
Instructional Assistant - Culinary Arts	C4578			1.00	2.00			1.50				4.50
Instructional Assistant - Dietetics	C4581	0.50										0.50
Instructional Assistant - Horticulture	C4153					1.00						1.00
Instructional Assistant - Information Te	C4569	6.00	7.00		2.00	2.00		2.00		2.00		21.00
Instructional Assistant - Journalism	C5270					1.00						1.00
Instructional Assistant - Language Arts	C4560	1.00	3.00	1.00				1.00	1.00			7.00
Instructional Assistant - Mathematics	C4579		3.00	1.00					1.00			5.00
Instructional Assistant - Music	C5268	2.00	1.00	1.00		1.00			1.00			6.00
Instructional Assistant - Nursing	C4580		1.00	1.00		1.00	1.00	1.00	1.00			6.00
Instructional Assistant - Photography	C5273	1.00	1.00			1.00			0.75			3.75
Instructional Assistant, Dental Hygiene	C5266									1.00		1.00
Instructional Assistant, Industrial Tech	C5275					1.00		2.40		1.45		4.85
Instructional Assistant, Media Arts	C5271		1.00									1.00
Instructional Asst, Assistive Technology	C4584			1.00				1.00				2.00
Instructional Asst, Registrd Vet Technol	C4586					2.00						2.00

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Instructional Media Specialist	C4623										1.00	1.00
Instructional Media Technician	C4571	1.00						2.00		1.00	4.00	8.00
Insurance Claims Specialist	C5066										1.00	1.00
Investigator	C4264										1.00	1.00
Lead Carpenter	C3432	1.00										1.00
Lead Electrician	C3321	1.00	1.00			1.00						3.00
Lead Gardener	C4174			1.00		2.00				1.00		4.00
Lead Heating & Air Conditioning Technici	C4035	1.00			1.00	1.00			1.00			4.00
Lead Painter	C3471	1.00										1.00
Lead Plumber	C3342	1.00										1.00
Lead Support Services Assistant	C4765			1.00					1.00			2.00
Legal Secretary	C2462										2.00	2.00
Legislative & Governmental Rel. Officer	C2104										1.00	1.00
Library Technician	C2618	5.00	7.00	2.00	2.00	4.00	4.00	3.00	6.00	3.00		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	3.00	5.00	3.00	1.00	3.00	2.00	7.00	3.00	3.00		30.00
Network Architect	C1082										1.00	1.00
Network Engineer	C1096										7.00	7.00
Office Assistant	C2694	3.00	12.00		2.00	4.50	1.00	2.00	1.00	1.00	5.00	31.50
Online Multimedia Specialist	C4620		1.00			1.00					4.00	6.00
Online Technical Support Assistant	C4622	1.00	1.00			1.00			1.00			4.00
Operations Manager	C4023	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00
Painter	C3473	2.00	4.00	1.00	1.00	2.00		4.00	2.00	1.00		17.00
Paralegal	C2301										1.00	1.00
Paralegal (Litigation)	C2303										1.00	1.00
Patient Care Simulation Technician	C5258			1.00				1.00				2.00
Payroll Assistant	C1347	2.00	4.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00		14.00
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	2.00		1.00	2.00	1.00		1.00			11.00
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	1.00	2.00	2.00		1.00	1.00	1.00		12.00
Phys Educa/Athletics Facil Asst(M)	C5973	1.00	1.00	1.00			1.00		1.00	1.00		6.00
Physical Sciences Lab Technician	C5274	1.00	2.00			2.00		1.00	1.00			7.00
Piano Accompanist/Coach	C5378	1.23	2.00			1.50	1.00		1.58			7.30
Plasterer	C3330	1.00										1.00
Plumber	C3343	2.00	4.00	1.00	2.00	2.00		2.00	2.00	1.00		16.00
Pool Lifeguard	C5383	0.50	1.00			3.71	2.00	0.80	2.55			10.56
Pool Operations Technician	C4056					1.00	1.00		0.85			2.85
Power Equipment Mechanic	C5775				1.00	1.00						2.00
Procurement Manager	C2060										1.00	1.00
Procurement Specialist	C5123										8.00	8.00
Procurement Technician	C5140	2.00	2.00	1.00		1.00		1.00	1.00			8.00
Professional Development Coordinator	C5043					1.00			1.00			2.00

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Projectionist	C4609	0.50										0.50
Recruitment and Assessment Manager	C1087									1.00		1.00
Registrar	C2510	1.00	0.75	1.00			1.00	1.00	1.00	0.75		6.50
Reprographic Equipment Operator	C4770		2.00			1.00		2.00	2.00	1.00	2.00	10.00
Research Analyst	C2079	2.00	2.00	2.00			1.00	2.00	2.00	1.00	1.00	13.00
Risk Management Coordinator	C2070										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	7.00	8.00	4.00	5.00	3.00	2.00	8.00	5.00	5.00		47.00
Senior Accountant	C1161	1.00	1.00			1.00		1.00			5.50	9.50
Senior Accounting Technician	C1325		1.00	1.00					2.00	1.00		5.00
Senior Administrative Analyst	C5023					1.00					2.00	3.00
Senior Administrative Assistant	C2468	3.00	2.00	1.00	2.00	2.00	3.00	1.00	3.00	3.00	3.00	23.00
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 Assessment and Selection Analyst	C5033										1.00	1.00
Senior Compliance Investigator	C2203										2.00	2.00
Senior Custodial Supervisor	C4048	1.00	1.00			1.00		1.00		1.00		5.00
Senior Financial Analyst	C5071										1.00	1.00
Senior Human Resources Assistant	C2270	1.00	2.00		1.00	1.00		1.00	1.00		8.00	15.00
Senior Human Resources Technician	C2249		1.00	1.00							3.00	5.00
Senior Network Engineer	C1079										2.00	2.00
Senior Office Assistant	C2425	5.00	8.00	2.00	2.00	6.00	2.00	5.50	2.00	5.00	4.00	41.50
Senior Payroll Systems Technician	C1317										6.00	6.00
Senior Procurement Specialist	C5116										2.00	2.00
Senior Research Analyst	C2077										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 Specialist	C5997	1.00										1.00
SFP-Program Technician	C5998							1.00				1.00
Sign Language Interpreter Specialist II	C4556					0.50		1.00				1.50
Software Systems Engineer	C1045										6.00	6.00
Sound Engineer	C4607	1.00	1.00									2.00
Special Services Assistant	C5038					1.00				1.00		2.00
Sports Event Technician	C5388		0.75									0.75
Sports Information Specialist	C2115		1.00			1.00						2.00
Sr Admissions & Records Office Spvr	C2554								1.00			1.00
Sr Employee & Labor Relations Specialist	C5034										1.00	1.00
Sr Sign Language Interpreter Specialist	C4551							1.00				1.00
Stock Control Aide	C5292		1.00									1.00
Stock Control Assistant	C5248	2.00	2.00	1.00	1.00	2.00	1.00	2.00	2.00	1.00	1.00	15.00
Stock Control Supervisor	C5203	1.00	1.00	1.00								3.00

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Student Programs Specialist	C5049							1.00				1.00
Student Recruiter	C5042					1.00				2.00		3.00
Student Recruitment Coordinator	C5040					1.00						1.00
Student Services Aide	C5048		3.00			1.00	1.00	2.00	1.00	1.00		9.00
Student Services Assistant	C5046	3.00	6.00	1.00	1.00	3.00	1.00	5.00		2.00		22.00
Student Services Specialist	C5044	0.50						2.00	1.00			3.50
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	1.00	8.00
Supervising Auditor	C1206										1.00	1.00
Supervising Construction Inspector	C1595										1.00	1.00
Supervising Instructional Media Tech.	C4553										1.00	1.00
Supervising Payroll Systems Technician	C1301										3.00	3.00
Supervising Software Systems Engineer	C1042										1.00	1.00
Supervising Technology Svcs. Specialist	C1100										14.00	14.00
Supervising Television/Cinema Engineer	C3536	1.00										1.00
Sustainability & Utility Program Manager	C1435										1.00	1.00
Swimming Pool Supervisor	C5358								0.85			0.85
Team Leader, App. Develop. & Programming	C1090										3.00	3.00
Team Leader, SAP ABAP Programming	C5407										1.00	1.00
Technology Project Manager	C1081										3.00	3.00
Technology Service Desk Manager	C1084										1.00	1.00
Technology Services Specialist	C1101	0.40									36.00	36.40
Television/Cinema Engineer	C4605	3.00										3.00
Theater Management Assistant	C4540		1.00			1.00						2.00
V.C./Chief Facilities Executive	C1002										1.00	1.00
Vice Chancellor of Human Resources	C5000										1.00	1.00
Vice Chancellor/Chief Financial Officer	C1010										1.00	1.00
Vice Chancellor/Chief Info. Officer	C1005										1.00	1.00
Vice President, Administrative Services	C1009	1.00		1.00	1.00	1.00		1.00	1.00	1.00		7.00
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		190.53	311.25	103.75	103.00	225.01	94.63	195.60	161.25	127.40	397.50	1,909.91
Total Unrestricted General Fund		373.62	654.46	207.21	201.20	474.51	187.18	393.58	350.65	231.02	415.00	3,488.43

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							1.00			3.00
Community Services Assistant	C5062	1.00	1.00			0.50						2.50
Community Services Manager	C5058	1.00							1.00			2.00
Community Services Specialist	C5059		1.00									1.00
Custodial Supervisor	C4053								0.17			0.17
Custodian	C4076								0.79			0.79
Office Assistant	C2694		1.00			1.00						2.00
Pool Lifeguard	C5383								0.45			0.45
Pool Operations Technician	C4056								0.15			0.15
Swimming Pool Supervisor	C5358								0.15			0.15
Total Non-Certificated Assignments		4.00	3.00	0.00	0.00	1.50	0.00	0.00	3.71	0.00	0.00	12.21
Total Community Services (10010)		4.00	3.00	0.00	0.00	1.50	0.00	0.00	3.71	0.00	0.00	12.21

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			0.13					0.25			0.38
Nurse	A0467					0.50						0.50
Total Certificated Assignments		0.00	0.00	0.13	0.00	0.50	0.00	0.00	0.25	0.00	0.00	0.88

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Student Health Center Assistant	C2600					2.00						2.00
Student Services Aide	C5048		1.00									1.00
Student Services Assistant	C5046		1.70						1.00			2.70
Total Non-Certificated Assignments		0.00	2.70	0.00	0.00	2.00	0.00	0.00	1.00	0.00	0.00	5.70
Total Health Services (10135)		0.00	2.70	0.13	0.00	2.50	0.00	0.00	1.25	0.00	0.00	6.58

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
Custodial Supervisor	C4053								0.10			0.10
Custodian	C4076							1.50				1.50
Senior Office Assistant	C2425	1.00	1.00			1.00		0.50				3.50
Total Non-Certificated Assignments		1.00	1.00	0.00	0.00	1.50	0.00	2.00	0.10	0.00	0.00	5.60
Total Parking Services (10145)		1.00	1.00	0.00	0.00	1.50	0.00	2.00	0.10	0.00	0.00	5.60

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
Counselor	A0706	2.00		1.00	1.00	2.00		1.00	2.00	1.00		10.00
Counselor (SFP)	A0715			1.00								1.00
Dean	A0640									0.20		0.20
Handicap Specialist	A0734	1.00	2.00			1.00			0.75			4.75
Total Certificated Assignments		3.00	2.00	2.00	1.10	3.00	0.00	1.00	3.75	1.20	0.00	17.05

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								1.00			1.00
Instructional Asst, Assistive Technology	C4584	1.00	1.00		1.00	1.00			1.00			5.00
Sign Language Interpreter Specialist li	C4556	3.60				2.63		2.00		0.50		8.73
Special Services Assistant	C5038	1.00	2.00	1.00		1.00						5.00
Sr Sign Language Interpreter Specialist	C4551	1.00				1.00				1.00		3.00
Student Services Assistant	C5046		1.00		1.00				1.00			3.00
Total Non-Certificated Assignments		6.60	4.00	1.00	2.00	5.63	0.00	2.00	4.35	1.50	0.00	27.08
Total Disabled Students Prog & Svs (10420)		9.60	6.00	3.00	3.10	8.63	0.00	3.00	8.10	2.70	0.00	44.13

Program: Student Equity and Achievement (11400-11404)

Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Associate Dean (SFP)	A0652										1.00	1.00
Child Development Center Teacher (SFP)	A0554					1.00						1.00
Counselor	A0706	4.00	13.50	10.00	3.75	3.80	0.90	1.00	7.80	8.38		53.13
Dean	A0640		1.50		1.50				2.00	1.25		6.25
Dean (Interim)	A0639		1.00									1.00
Handicap Specialist	A0734	1.00						1.00	0.50			2.50
Instr (Special Assignment)	A0753	1.00				0.20				0.60		1.80
Librarian	A0730				0.50							0.50
Vice President of Academic Affairs	A0630				0.25							0.25
Vice President of Student Services	A0632				0.60							0.60
Total Certificated Assignments		6.00	16.00	10.00	6.60	5.00	0.90	2.00	10.30	10.23	1.00	68.03

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Accounting Technician	C1328	1.00										1.00
Administrative Assistant	C2478		2.00			0.50			2.00			4.50
Admissions & Records Assistant	C2598								1.00	1.00		2.00
Admissions & Records Evaluation Tech	C2596		3.00			1.00				1.00		5.00
Admissions & Records Office Supervisor	C2560		1.00									1.00
Assistant Research Analyst	C2081		1.00		1.00							2.00
Athletic Trainer	C5310					1.00						1.00
Child Develop. Center Food Services Aide	C4524					1.00						1.00
Child Development Center Assistant	C4529					2.00						2.00
Financial Aid Assistant	C2584		1.00									1.00
Financial Aid Technician	C2582			1.00								1.00
Graphic Designer	C4613								1.00			1.00
Instructional Assistant - Language Arts	C4560								1.00			1.00
Instructional Assistant - Mathematics	C4579				0.50							0.50
Instructional Asst, Assistive Technology	C4584									0.50		0.50
Office Assistant	C2694		1.00						3.00			4.00
Registrar	C2510		0.25									0.25
Research Analyst	C2079				0.60	1.00			1.00			2.60
Secretary	C2480			1.00								1.00
Senior Administrative Assistant	C2468				0.75							0.75
Senior Office Assistant	C2425								1.00			1.00
Special Services Assistant	C5038							1.00				1.00
Student Recruiter	C5042	3.00						1.00				4.00
Student Services Aide	C5048					1.00						1.00
Student Services Assistant	C5046	1.00	12.80		3.00	1.00			2.00	3.00		22.80
Student Services Specialist	C5044	2.65	2.00	1.00		2.00		2.00	2.00	3.00		14.65
Student Support Services Representative	C5051	12.00	6.00	2.00		4.00		7.00		4.00		35.00
Total Non-Certificated Assignments		19.65	30.05	5.00	5.85	14.50	0.00	11.00	14.00	12.50	0.00	112.55
Total Student Equity and Achievement (11400-11404)		25.65	46.05	15.00	12.45	19.50	0.90	13.00	24.30	22.73	1.00	180.58

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	6.20	2.50	1.50		2.00		1.00	4.00	1.85		19.05
Counselor (SFP)	A0715			2.00								2.00
Total Certificated Assignments		6.20	2.50	3.50	0.00	2.00	0.00	1.00	4.00	1.85	0.00	21.05

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
Administrative Assistant	C2478					0.50						0.50
Data Management Support Assistant	C1158			1.00								1.00
Instructional Assistant - Information Te	C4569				0.50							0.50
Office Assistant	C2694			0.75						1.00		1.75
Senior Office Assistant	C2425	0.75	1.00		0.50	1.00		1.00	1.00			5.25
Student Services Assistant	C5046	1.00	2.50					1.00	2.00	1.50		8.00
Student Services Specialist	C5044	0.60			0.50					0.80		1.90
Technology Services Specialist	C1101	0.60										0.60
Total Non-Certificated Assignments		3.45	3.50	1.75	1.50	1.50	0.00	2.00	3.00	3.30	0.00	20.00
Total Extended Opp Prog & Svs (10486-10490)		9.65	6.00	5.25	1.50	3.50	0.00	3.00	7.00	5.15	0.00	41.05

Program: Other Specially Funded Programs

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										2.00	2.00
Consulting Instructor (SFP)	A0407			1.00								1.00
Counselor	A0706	0.80	1.10	0.50	0.50	1.00		1.00		1.25		6.15
Counselor (SFP)	A0715			2.34								2.34
Dean	A0640		1.50		0.25	1.50			2.40	1.33	1.00	7.98
Dean (SFP)	A0642		1.00									1.00
Department Chair	A0711									0.44		0.44
Instr (Special Assignment)	A0753		0.50							1.30		1.80
Instructor	A0741					1.00				0.20		1.20
Vice President of Academic Affairs	A0630				0.50							0.50
Vice President of Student Services	A0632								0.05			0.05
Total Certificated Assignments		0.80	4.10	3.84	1.25	4.50	0.00	1.00	2.45	4.52	3.00	25.45

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Academic Scheduling Specialist	C2442		0.75									0.75
Accountant	C1163					1.00					1.00	2.00
Administrative Analyst	C5075			1.00						0.50		1.50
Administrative Assistant	C2478		1.00	1.00		1.00						3.00
Admissions & Records Assistant	C2598		1.00									1.00
Admissions & Records Evaluation Tech	C2596								0.15			0.15
Community Services Assistant	C5062					0.50						0.50
Financial Aid Assistant	C2584	1.00	2.00			1.00						4.00
Financial Aid Supervisor	C2580	1.00	1.00						2.00	1.00		5.00
Financial Aid Technician	C2582	1.49	3.00	1.00	3.00	3.00	1.00	1.00	2.00	1.40	1.00	17.89
Grants Coordinator	C2209					1.00			1.00			2.00
Instructional Assistant, Industrial Tech	C5275									0.15		0.15
Office Assistant	C2694			0.25								0.25
Performing Arts Technician	C5256									0.95		0.95
Research Analyst	C2079										1.00	1.00
Senior Office Assistant	C2425	0.25			0.50				1.00			1.75
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						1.00	4.00
SFP-Program Technician	C5998		3.48					2.00	1.00			6.48
Student Services Assistant	C5046		2.50			1.00		1.00	1.00	2.41		7.91
Student Services Specialist	C5044	1.25			0.50					1.20		2.95
Student Support Services Representative	C5051		2.00	2.00								4.00
Total Non-Certificated Assignments		6.99	18.73	6.25	6.00	9.50	1.00	4.00	8.15	7.61	4.00	72.23
Total Other Specially Funded Programs		7.79	22.83	10.09	7.25	14.00	1.00	5.00	10.60	12.13	7.00	97.68

Fund Application: 6

Program: Food Services

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Accounting Assistant	C1348							0.20				0.20
Administrative Analyst	C5075					0.20						0.20
Cashier	C5166							2.00				2.00
Custodial Supervisor	C4053								0.20			0.20
Custodian	C4076							2.00				2.00
Instructional Assistant - Culinary Arts	C4578							0.50				0.50
Total Non-Certificated Assignments		0.00	0.00	0.00	0.00	0.20	0.00	4.70	0.20	0.00	0.00	5.10
Total Food Services		0.00	0.00	0.00	0.00	0.20	0.00	4.70	0.20	0.00	0.00	5.10

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	2.60	1.00		1.00						6.60
Director, Child Development Center	A0551	1.00	0.65	1.00		1.00			0.85	0.57		5.07
Vice Director, Child Development Center	A0552		0.65									0.65
Total Certificated Assignments		3.00	3.90	2.00	0.00	2.00	0.00	0.00	0.85	0.57	0.00	12.32

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Child Develop. Center Food Services Aide	C4524		0.97			1.00						1.97
Child Development Center Assistant	C4529					4.88						4.88
Custodian	C4076							1.00				1.00
Gardener	C4183							0.20				0.20
Senior Office Assistant	C2425			1.00		1.00						2.00
Total Non-Certificated Assignments		0.00	0.97	1.00	0.00	6.88	0.00	1.20	0.00	0.00	0.00	10.05
Total Child Development Center		3.00	4.87	3.00	0.00	8.88	0.00	1.20	0.85	0.57	0.00	22.37

Fund Application: 8

Program: Bookstore

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Accountant	C1163										2.00	2.00
Accounting Assistant	C1348							0.20				0.20
Accounting Technician	C1328	0.50				1.00			0.50			2.00
Cashier	C5166	3.00	4.00	1.00	1.00	3.80		3.00	1.00	2.00		18.80
College Store Buyer	C5162	1.00	2.00		1.00	5.00	1.00	1.00	1.00			12.00
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 Accountant	C1161										0.50	0.50
Senior Cashier	C2136	0.50				1.00						1.50
Stock Control Aide	C5292					1.00		1.00				2.00
Stock Control Assistant	C5248	1.00		1.00	1.00	1.00			1.00			5.00
Total Non-Certificated Assignments		8.50	7.00	3.00	4.00	14.80	2.00	7.20	4.50	3.00	2.50	56.50
Total Bookstore		8.50	7.00	3.00	4.00	14.80	2.00	7.20	4.50	3.00	2.50	56.50

Appendix F: 2025-2026 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. In 2022-23, this District Allocation Model was reviewed and updated with an equity minded approach and approved by the Board in July 2023. 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, Educational Service Center and Information Technology locations.
- Colleges are encouraged to collaborate and promote innovation with each other that will maximize student access and success.
- Apply an equity minded approach, as in the SCFF, recognizing college resources and student needs vary across the District.

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 2025-26, the basic allocation base rate is estimated to be:

- | | | |
|---------------------------|-------------|----------------|
| • FTES >= 20,000 | \$8,877,529 | large college |
| • 10,000 <= FTES < 20,000 | \$7,712,595 | medium college |
| • FTES < 10,000 | \$6,658,143 | small college |
| • State Approved Center | \$2,219,382 | center |

For fiscal year 2025-26, the FTES allocation rates are estimated to be:

- Credit \$5,416
- Special Admit Credit \$7,595
- Incarcerated Credit \$7,595
- Non-Credit \$4,567
- Non-Credit Enhanced (CDCP) \$7,595

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 2025-26, the Supplemental Allocation rates are estimated to be:

- Pell Grant Recipients \$1,281
- College Promise Grant Recipients \$1,281
- AB 540 students \$1,281

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 2025-26, the Student Success Allocation rates are estimated to be:

- Associate degree for transfer (ADT) \$3,021
- Associate degree granted \$2,266
- Baccalaureate degree granted \$2,266
- Credit certificate granted \$1,510
- Transfer-level Math or English course \$1,510
- Transfer to four-year university \$1,133
- Completion of nine or more CTE units \$755
- Attainment of regional living wage \$755

For fiscal year 2025-26, the Equity Allocation rates for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$1,143
- Associate degree granted \$857
- Baccalaureate degree granted \$857

- Credit certificate granted \$571
- Transfer-level Math or English course \$571
- Transfer to four-year university \$429
- Completion of nine or more CTE units \$286
- Attainment of regional living wage \$286

For fiscal year 2025-26, the Equity Allocation rates for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$762
- Associate degree granted \$571
- Baccalaureate degree granted \$571
- Credit certificate granted \$381
- Transfer-level Math or English course \$381
- Transfer to four-year university \$286
- Completion of nine or more CTE units \$191
- Attainment of regional living wage \$191

4. COLA

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

5. College Growth

- Growth will not be budgeted until earned
- Earned College Growth is defined as the amount of SCFF apportionment calculated (adjusted for the minimum base allocation) in excess of the College hold harmless amount
- College Growth not resulting in additional revenue from the State will be paid out of the contingency reserve

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 and Information Technology. 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 hold harmless period of the SCFF, the allocation will be determined by the formula: Prior Year Allocation + Current Year COLA + Board Approved Adjustments +/- cost transfers from/to other locations. At the end of the hold harmless period, (currently 2024-

25) a percentage will be established equal to the 2024-25 allocation amount (minus ending balance) divided by the 2024- 25 General Fund Unrestricted Revenue Final Budget (less dedicated revenue). This percentage will be adjusted in subsequent years by any Board Approved Adjustments +/- cost transfers from/to other locations. 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 base allocation plus hold harmless amount. The percentage and methodology will be reviewed a few years after the SCFF funding floor 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. Suspended for 2025-26 only.~~

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/IT, Districtwide and Reserves).

c. Assessment Calculation

The proportionate share of the total allocated base plus hold harmless amount will be used to determine the college assessment.

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. As the District is being 'held harmless' by the State, and will be held to a 'funding floor' in the future; Colleges will be 'held harmless' to the total of the prior year allocated State Apportionment Revenue.
5. The College 'hold harmless' amount will increase by State COLA if the District 'hold harmless' revenue also increases by the same.
6. The College 'funding floor' amount, currently scheduled to be implemented in 2025-26, will not increase by COLA.
7. Colleges shall keep their ending balances through fiscal year 2024-25. Beginning in 2025-26, colleges shall keep their year-end balance up to five (5%) of their prior year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year 2025-26 and subsequent fiscal years up to ten (10%) of their prior year Unrestricted General Fund budget.
8. Colleges with balances in the General Reserve will be allowed to use up to \$5 million or twenty five percent (25%) of that balance annually, whichever is less. Additional access is allowed with the Chancellor's approval.
9. The Educational Services Center (ESC) and Information Technology (IT) shall retain its prior year ending balance including open orders. Open orders for Educational Services Center/IT 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 at the end of the fiscal year.

10. 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.
11. During Budget Preparation, the Presidents will make a recommendation on Districtwide (Centralized) Accounts allocation to the District Budget Committee.
12. 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.
13. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
14. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February) and at year-end.

Funds Available For 2025-2026 Unrestricted General Fund

	2024-2025 Final Budget	2025-2026 Tentative Budget	Difference
Base (excluding EPA Funds)	701,700,857	740,505,551	30,474,247
EPA Funds	102,861,467	103,018,571	157,104
Growth	0	0	0
Lottery	17,582,500	17,421,400	(161,100)
Non-Resident	11,768,000	12,070,000	302,000
Apprenticeship	33,690	33,690	0
Part-Time Faculty Compensation	2,209,101	2,209,101	0
On-Going State Mandate Block Grant	3,176,187	3,276,636	100,449
Full-Time Faculty Hiring	13,368,234	13,368,234	0
Part-Time Office Hours	5,954,487	7,465,557	1,511,070
Part-Time Faculty Health Benefits	4,758,739	6,121,902	1,363,163
BOG Fee Waiver Administration	0	17,421,400	(161,100)
Local			
Interest and RDA Passthrough	23,000,000	19,000,000	(4,000,000)
Dedicated Revenue	8,809,381	9,073,924	264,543
Total Income	903,553,090	933,564,566	30,011,476
Fund Balances			
Open Orders	18,186,175	0	(18,186,175)
Contingency Reserve	31,624,358	32,674,760	1,050,402
General Reserve	58,730,951	60,681,697	1,950,746
Other Fund Balance	66,984,217	39,305,870	(27,678,347)
Total Fund Balance	175,525,701	132,662,327	(42,863,374)
Total Projected Funds Available	1,079,078,791	1,066,226,893	(12,851,898)

Unrestricted General Fund

	2024-2025 Final Budget w/ Distributed Balances	2024-2025 Final Budget w/o Distributed Balances	2025-2026 Tentative Budget
City	82,592,336	81,040,555	81,583,048
East	167,067,045	149,704,894	153,937,563
Harbor	45,847,215	43,859,569	44,102,368
Mission	54,360,341	51,132,957	53,126,154
Pierce	96,667,740	93,889,409	99,193,534
Southwest	42,238,969	36,009,706	35,700,666
Trade-Tech	93,802,259	78,828,266	82,062,349
Valley	92,447,108	85,718,389	88,816,156
West	58,129,446	53,065,940	52,267,045
College Total	733,152,459	673,249,685	690,788,883
Educational Services Center	39,347,439	37,768,770	39,014,773
Information Technology	20,589,234	20,167,489	20,666,880
Districtwide Services	157,097,859	141,501,546	154,775,441
Contingency Reserve	31,624,358	441,122	32,674,760
General Reserve	58,730,951	1,599,431	60,681,697
Other District-wide	1,810,505	0	0
Van de Kamp Innovation	3,996,015	1,236,396	1,146,960
Supplemental Retirement (SRP)	4,758,850	4,758,850	4,044,211
Funds for Deferred Maint	18,071,062	18,071,062	0
Part Time Faculty Health Benefits	4,758,739	4,758,739	6,121,902
TCR B - One Time Revenue (ECA)	5,141,320	0	13,874,368
Undistributed Balance	0	175,525,700	42,437,018
Total	1,079,078,791	1,079,078,791	1,066,226,893

[1] COLA is imbedded in rates

Revenue Allocation Detail

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	COLA	College Hold Harmless	Total SCFF Apportionment Allocated	Funds for FT Faculty Hiring	Other State/ Local	Apprentice	State Mandate Revenue	Lottery	Non- Resident	Dedicated Revenue	Total Revenues
City	18,016,786	38,866,583	11,870,871	17,609,169	9,793,219	0	660,668	96,817,296	1,722,089	1,150,654	0	373,186	2,037,329	3,000,000	470,333	105,570,887
East	21,945,738	79,501,976	24,281,985	38,873,628	18,039,776	0	3,193,976	185,837,079	1,603,410	2,102,565	0	798,723	4,236,177	2,514,000	763,850	197,855,804
Harbor	10,561,071	22,984,789	7,020,157	7,630,768	4,699,948	0	365,277	53,262,010	901,752	626,488	0	211,451	1,117,116	465,000	1,729,164	58,312,981
Mission	11,823,605	27,792,822	8,488,656	10,089,827	5,744,676	0	0	63,939,586	1,840,756	837,616	0	258,208	1,361,992	501,000	694,861	69,434,019
Pierce	18,343,814	44,603,718	13,623,143	24,433,059	13,696,991	0	2,408,063	117,108,788	1,310,188	1,236,294	0	456,707	2,435,991	2,457,000	1,165,766	126,170,734
Southwest	11,234,246	15,295,735	4,671,718	6,813,643	2,608,013	0	4,460,484	45,083,839	920,378	453,697	0	121,459	644,969	225,000	619,805	48,069,147
Trade-Tech	15,751,706	39,621,156	12,101,339	18,623,531	10,267,560	0	1,600,179	97,965,471	1,369,524	1,045,749	33,690	396,755	2,094,019	900,000	1,005,885	104,811,093
Valley	15,766,960	44,504,719	13,592,907	20,101,528	10,093,230	0	2,908,247	106,967,591	2,074,642	1,350,612	0	435,400	2,300,654	1,130,000	542,539	114,801,438
West	10,677,322	24,122,996	7,367,795	9,411,024	6,280,878	0	4,808,079	62,668,094	1,625,495	870,983	0	224,747	1,193,153	878,000	934,761	68,395,233
College Total	134,121,248	337,294,494	103,018,571	153,586,177	81,224,291	0	20,404,973	829,649,754	13,368,234	9,674,658	33,690	3,276,636	17,421,400	12,070,000	7,926,964	893,421,336
Educational Services Ctr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Districtwide Svcs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contingency Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STRS/PERS Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other District-wide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Van de Kamp Innovation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,146,960	1,146,960
SRP- Early Retirement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Funds for Def Maint	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT Fac Health Ben	0	0	0	0	0	0	0	0	0	6,121,902	0	0	0	0	0	6,121,902
TCR B-One Time Stability	0	0	0	0	0	0	13,874,368	13,874,368	0	0	0	0	0	0	0	13,874,368
Undistrib (Projtd Bal)	0	0	0	0	0	0	0	0	0	19,000,000	0	0	0	0	0	19,000,000
Total	134,121,248	337,294,494	103,018,571	153,586,177	81,224,291	0	34,279,341	843,524,122	13,368,234	34,796,560	33,690	3,276,636	17,421,400	12,070,000	9,073,924	933,564,566

[1] COLA is imbedded in rates

Assessment and Adjustment Detail

	Total Revenues	Assessment	SRP	Faculty Overbase	Centralized at Colleges	PERS/STRS Contingency	Bud Alloc w/o Balances	Balances	Requested use of College Reserves	Budget for Open Orders	Budget Alloc w/ Balances	Debt Repay	Budget Allocation
City	105,570,887	(23,430,301)	(577,694)	20,156	0	0	81,583,048	0	0	0	81,583,048	0	81,583,048
East	197,855,804	(43,516,884)	(486,694)	85,337	0	0	153,937,563	0	0	0	153,937,563	0	153,937,563
Harbor	58,312,981	(13,815,945)	(407,398)	12,730	0	0	44,102,368	0	0	0	44,102,368	0	44,102,368
Mission	69,434,019	(16,237,385)	(278,260)	78,858	128,922	0	53,126,154	0	0	0	53,126,154	0	53,126,154
Pierce	126,170,734	(26,658,475)	(318,725)	0	0	0	99,193,534	0	0	0	99,193,534	0	99,193,534
Southwest	48,069,147	(12,037,410)	(331,071)	0	0	0	35,700,666	0	0	0	35,700,666	0	35,700,666
Trade-Tech	104,811,093	(23,315,359)	(442,507)	1,009,122	0	0	82,062,349	0	0	0	82,062,349	0	82,062,349
Valley	114,801,438	(25,913,894)	(329,588)	77,428	180,772	0	88,816,156	0	0	0	88,816,156	0	88,816,156
West	68,395,233	(15,856,339)	(335,620)	63,771	0	0	52,267,045	0	0	0	52,267,045	0	52,267,045
College Total	893,421,336	(200,781,992)	(3,507,557)	1,347,402	309,694	0	690,788,883	0	0	0	690,788,883	0	690,788,883
Educational Services Ctr	0	39,385,905	(371,132)	0	0	0	39,014,773	0	0	0	39,014,773	0	39,014,773
Information Technology	0	20,722,181	(55,301)	0	0	0	20,666,880	0	0	0	20,666,880	0	20,666,880
Districtwide Svcs	0	155,085,135	0	0	(309,694)	0	154,775,441	0	0	0	154,775,441	0	154,775,441
Contingency Reserve	0	2,638,025	(110,221)	(1,347,402)	0	0	1,180,402	31,494,358	0	0	32,674,760	0	32,674,760
General Reserve	0	1,950,746	0	0	0	0	1,950,746	58,730,951	0	0	60,681,697	0	60,681,697
Other District-wide	0	0	0	0	0	0	0	0	0	0	0	0	0
Van de Kamp Innovation	1,146,960	0	0	0	0	0	1,146,960	0	0	0	1,146,960	0	1,146,960
SRP- Early Retirement	0	0	4,044,211	0	0	0	4,044,211	0	0	0	4,044,211	0	4,044,211
Funds for Def Maint	0	0	0	0	0	0	0	0	0	0	0	0	0
PT Fac Health Ben	6,121,902	0	0	0	0	0	6,121,902	0	0	0	6,121,902	0	6,121,902
TCR B-One Time Stability	13,874,368	0	0	0	0	0	13,874,368	0	0	0	13,874,368	0	13,874,368
Undistrib (Projtd Bal)	19,000,000	(19,000,000)	0	0	0	0	0	42,437,018	0	0	42,437,018	0	42,437,018
Total	933,564,566	(0)	0	0	0	0	933,564,566	132,662,327	0	0	1,066,226,893	0	1,066,226,893

[1] COLA is imbedded in rates

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	54,321,430	11,870,871	17,609,169	9,793,219	660,668	0	94,255,357	1,722,089	0	3,000,000	470,333	2,037,329	1,150,654	373,186	103,008,948
East	111,115,016	24,281,985	38,873,628	18,039,776	3,193,976	0	195,504,381	1,603,410	0	2,514,000	763,850	4,236,177	2,102,565	798,723	207,523,106
Harbor	32,124,424	7,020,157	7,630,768	4,699,948	365,277	0	51,840,574	901,752	0	465,000	1,729,164	1,117,116	626,488	211,451	56,891,545
Mission	38,844,316	8,488,656	10,089,827	5,744,676	0	0	63,167,475	1,840,756	0	501,000	694,861	1,361,992	837,616	258,208	68,661,908
Pierce	62,339,870	13,623,143	24,433,059	13,696,991	2,408,063	0	116,501,126	1,310,188	0	2,457,000	1,165,766	2,435,991	1,236,294	456,707	125,563,072
Southwest	21,377,907	4,671,718	6,813,643	2,608,013	4,460,484	0	39,931,765	920,378	0	225,000	619,805	644,969	453,697	121,459	42,917,073
Trade-Tech	55,376,050	12,101,339	18,623,531	10,267,560	1,600,179	0	97,968,659	1,369,524	33,690	900,000	1,005,885	2,094,019	1,045,749	396,755	104,814,281
Valley	62,201,504	13,592,907	20,101,528	10,093,230	2,908,247	0	108,897,416	2,074,642	0	1,130,000	542,539	2,300,654	1,350,612	435,400	116,731,263
West	33,715,225	7,367,795	9,411,024	6,280,878	4,808,079	0	61,583,001	1,625,495	0	878,000	934,761	1,193,153	870,983	224,747	67,310,140
PT Fac Health Benefits	0	0	0	0	0	0	0	0	0	0	0	0	6,121,902	0	6,121,902
TCR B- One Time Stability	0	0	0	0	34,279,341	0	34,279,341	0	0	0	0	0	0	0	34,279,341
Undistributed/Other DW	0	0	0	0	(20,404,973)	0	(20,404,973)	0	0	0	0	0	19,000,000	0	(1,404,973)
ESC/Info Tech/VDK	0	0	0	0	0	0	0	0	0	0	1,146,960	0	0	0	1,146,960
Total	471,415,742	103,018,571	153,586,177	81,224,291	34,279,341	0	843,524,122	13,368,234	33,690	12,070,000	9,073,924	17,421,400	34,796,560	3,276,636	933,564,566

[1] COLA is imbedded in rates

2025-2026 Education Protection Act (EPA)*

College	Total State FTES	% Of Total	Total EPA Funds
City	66,192,301	11.5%	\$11,870,871
East	135,397,001	23.6%	\$24,281,985
Harbor	39,144,581	6.8%	\$7,020,157
Mission	47,332,972	8.2%	\$8,488,656
Pierce	75,963,013	13.2%	\$13,623,143
Southwest	26,049,625	4.5%	\$4,671,718
Trade-Tech	67,477,389	11.7%	\$12,101,339
Valley	75,794,411	13.2%	\$13,592,907
West	41,083,020	7.2%	\$7,367,795
Total	574,434,313	100.0%	\$103,018,571

*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 2023-24

	City	East	Harbor	Mission	Pierce	S-West	Trade	Valley	West	Total
Annual Salary ^[1]										
President	328,751	328,751	328,751	328,751	328,751	328,751	328,751	328,751	328,751	2,958,763
Academic Affairs VP	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	2,259,174
Student Services VP	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	2,259,174
Administrative Services VP	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	2,259,174
Director of College Facilities	202,627	202,627	202,627	202,627	202,627	202,627	202,627	202,627	202,627	1,823,643
Institutional Research Dean	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848	1,798,632
Total Funding for Presidents and VPs	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$13,358,560
Estimated Benefits for Presidents/VPs/DCF/Dean ⁽³⁾	664,853	664,853	664,853	664,853	664,853	664,853	664,853	664,853	664,853	5,983,677
Deans										
Current Number of Deans funded from 10100 ⁽⁴⁾	8.0	9.5	6.7	0.5	8.5	5.0	8.9	6.3	4.5	57.8
FTE Faculty (Credit Instruction) ⁽⁵⁾	282	530	151	184	367	105	292	332	192	2,435
FTES (Students) ⁽⁶⁾	10,032	21,685	5,517	6,772	12,506	3,398	10,830	11,597	5,954	88,292
Number of Faculty per Dean	35	56	23	410	43	21	33	53	43	42
Number of FTES per Dean	1,254	2,283	830	15,049	1,471	680	1,217	1,841	1,338	1,529
Proposed Number of Deans (per Total # of FTES)	7	14	4	4	8	2	7	8	4	58
Proposed Number of Deans (per Total # of FTEF)	7	13	4	4	9	2	7	8	5	58
Proposed Number of Deans ⁽⁷⁾	8	12	4	4	8	4	8	8	4	60
Dean Salary ⁽¹⁾	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848
Total Funding for Deans Position	\$1,598,784	\$2,398,176	\$799,392	\$799,392	\$1,598,784	\$799,392	\$1,598,784	\$1,598,784	\$799,392	11,990,880
Estimated Benefits for Deans ⁽³⁾	607,858	911,787	303,929	303,929	607,858	303,929	607,858	607,858	303,929	4,558,933
M&O Costs by Square Footage										
Gross Square Footage ⁽⁸⁾	1,043,284	1,259,076	558,155	654,574	1,068,259	609,565	870,301	871,466	567,033	7,501,713
Average Cost per sq.ft. ⁽²⁾	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09
Total funding for M&O Costs	\$13,661,007	\$16,486,638	\$7,308,613	\$8,571,146	\$13,988,035	\$7,981,788	\$11,395,926	\$11,411,181	\$7,424,864	\$98,229,199
Total Proposed Minimum Base Funding	\$18,016,786	\$21,945,738	\$10,561,071	\$11,823,605	\$18,343,814	\$11,234,246	\$15,751,706	\$15,766,960	\$10,677,322	\$134,121,248

¹ Source*: Salary schedule (top step) - for Presidents (\$26,896) plus auto allowance (\$500) totals to \$27,396 per month; for Academic Affairs and Student Services VPs (\$20,918); Administrative Services VP (\$20,918); Director of College Facilities (\$16,886); Dean (\$16,540).

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 2024-25 rates - 60.18% for classified (Administrative Services VP and Director of College Facilities); and 38.02% for certificated (Presidents, other VPs and Deans).

⁴ Current Number of Deans is based on the result of a college survey conducted in July 2024.

⁵ FTE Faculty (Credit Instruction) is based on the Report WSCH Trends And Staffing Patterns By College in the Fall 2023 (P) Data book as reported by the Office of Attendance Accounting.

⁶ FTES (Students) is based on the 2024-25 P1 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 2023-24 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	66,192,301	17,609,169	9,793,219	93,594,689
East	135,397,001	38,873,628	18,039,776	192,310,405
Harbor	39,144,581	7,630,768	4,699,948	51,475,297
Mission	47,332,972	10,089,827	5,744,676	63,167,475
Pierce	75,963,013	24,433,059	13,696,991	114,093,063
Southwest	26,049,625	6,813,643	2,608,013	35,471,281
Trade-Tech	67,477,389	18,623,531	10,267,560	96,368,480
Valley	75,794,411	20,101,528	10,093,230	105,989,169
West	41,083,020	9,411,024	6,280,878	56,774,922
Total	574,434,313	153,586,177	81,224,291	809,244,781

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	7,712,595	42,266,200	6,642,070	0	9,196,117	375,319	66,192,301	11.5%
East	11,096,911	99,761,235	9,236,855	22,692	14,241,372	1,037,936	135,397,001	23.6%
Harbor	6,658,143	25,063,874	6,360,239	0	983,921	78,404	39,144,581	6.8%
Mission	6,658,143	29,032,763	4,340,519	405,494	6,581,775	314,278	47,332,972	8.2%
Pierce	7,712,595	57,155,420	7,477,028	0	907,021	2,710,949	75,963,013	13.2%
Southwest	6,658,143	13,387,850	3,027,124	0	2,976,486	22	26,049,625	4.5%
Trade-Tech	7,712,595	52,720,040	4,277,348	13,672	2,329,714	424,020	67,477,389	11.7%
Valley	7,712,595	49,012,559	6,714,450	1,337	12,141,214	212,256	75,794,411	13.2%
West	6,658,143	29,016,786	3,470,123	9,874	1,671,974	256,120	41,083,020	7.2%
Total	68,579,863	397,416,727	51,545,756	453,069	51,029,594	5,409,304	574,434,313	

Paid FTES Workload Measures

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	7,804	874	0	1,211	82
East	18,419	1,216	3	1,875	227
Harbor	4,628	837	0	130	17
Mission	5,360	571	53	867	69
Pierce	10,553	984	0	119	594
Southwest	2,472	399	0	392	0
Trade-Tech	9,734	563	2	307	93
Valley	9,049	884	0	1,599	46
West	5,357	457	1	220	56
Total	73,376	6,787	60	6,719	1,184
FTES Funding Rates	\$5,416.19	\$7,595.30	\$7,595.30	\$7,595.30	\$4,567.26

Multi District Basic Allocation Rates

Size	FTES	Allocation
Small	<10,000	\$6,658,143
Medium	10,000 - 19,999	\$7,712,595
Large	>=20,000	\$8,877,529

State Approved	Center Allocation Rates
>=1,000	\$2,219,382

Base Funds Remaining

Adjustment to FTES Base

Description		Amount
Minimum Base		134,121,248
EPA		103,018,571
Base Distributed to Colleges ¹		237,139,819

¹ Distributed using different methodology

Calculation of Base Funds Remaining

Description		Amount
Total Base Allocation		574,434,313
Less: Base Revenue to Colleges ¹		(237,139,819)
FTES Base Funds Remaining		337,294,494

¹ Distributed using different methodology

Distribution of Base Funds Remaining

Location	% of Base Allocation	Funds Remaining
City	11.5%	38,866,583
East	23.6%	79,501,976
Harbor	6.8%	22,984,789
Mission	8.2%	27,792,822
Pierce	13.2%	44,603,718
Southwest	4.5%	15,295,735
Trade-Tech	11.7%	39,621,156
Valley	13.2%	44,504,719
West	7.2%	24,122,996
Total	100.0%	337,294,494

2025-2026 FTES Workload Measures *

Location	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	8,054.06	874.50	0	8,929	1,211	82	10,222
East	18,555.43	1,216.13	2.99	19,775	1,875	227	21,877
Harbor	4,807.48	837.39	0	5,645	130	17	5,792
Mission	5,512.03	571.47	53.39	6,137	867	69	7,072
Pierce	10,811.67	984.43	0	11,796	119	594	12,509
Southwest	2,536.29	398.55	0	2,935	392	0	3,327
Trade-Tech	9,902.49	563.16	1.80	10,467	307	93	10,867
Valley	9,396.30	884.03	0.18	10,281	1,599	46	11,925
West	5,421.38	456.88	1.30	5,880	220	56	6,156
Total	74,997	6,787	60	81,843	6,719	1,184	89,746

* projected

Calculation of 3 Year Average

Location	Total Credit 2023-24	Total Credit 2024-25	Total Credit 2025-26 ^[1]	Special Admit & Incarcerated Credit 2023-24	Special Admit & Incarcerated Credit 2024-25	Special Admit & Incarcerated Credit 2025-26 ^[1]	Credit w/o Special Admit or Incarcerated 2023-24	Credit w/o Special Admit or Incarcerated 2024-25	Credit w/o Special Admit or Incarcerated 2025-26 ^[1]	3 yr average
City	8,120	8,929	8,929	817	874	874	7,303	8,054	8,054	7,804
East	19,424	19,775	19,775	1,278	1,219	1,219	18,146	18,555	18,555	18,419
Harbor	4,903	5,645	5,645	635	837	837	4,268	4,807	4,807	4,628
Mission	5,701	6,137	6,137	644	625	625	5,057	5,512	5,512	5,360
Pierce	10,953	11,796	11,796	918	984	984	10,035	10,812	10,812	10,553
Southwest	2,683	2,935	2,935	340	399	399	2,343	2,536	2,536	2,472
Trade-Tech	9,856	10,467	10,467	460	565	565	9,396	9,902	9,902	9,734
Valley	9,308	10,281	10,281	953	884	884	8,355	9,396	9,396	9,049
West	5,777	5,880	5,880	547	458	458	5,229	5,421	5,421	5,357
Total	76,726	81,843	81,843	6,593	6,846	6,846	70,133	74,997	74,997	73,376

¹ Projected using 2024-25 P2 data

Supplemental Allocation Revenue

	AB 540 Totals	Pell Grant Totals	CA Promise Grant Students Totals	Subtotal	% of Total	Unallocated Adj	Total Supplemental
<i>Rates</i>	\$1,280.76	\$1,280.76	\$1,280.76				
City	891,409	6,346,166	10,371,594	17,609,169	11%	0	17,609,169
East	1,175,738	14,195,944	23,501,946	38,873,628	25%	0	38,873,628
Harbor	256,152	2,792,057	4,582,559	7,630,768	5%	0	7,630,768
Mission	498,216	3,406,822	6,184,790	10,089,827	7%	0	10,089,827
Pierce	951,605	8,347,994	15,133,460	24,433,059	16%	0	24,433,059
Southwest	143,445	2,552,555	4,117,643	6,813,643	4%	0	6,813,643
Trade-Tech	933,674	6,740,640	10,949,217	18,623,531	12%	0	18,623,531
Valley	1,070,715	7,026,249	12,004,563	20,101,528	13%	0	20,101,528
West	306,102	3,236,481	5,868,442	9,411,024	6%	0	9,411,024
Total District	6,227,055	54,644,906	92,714,216	153,586,178		0	153,586,178
Total State	6,227,055	54,644,906	92,714,216	153,586,178			

Supplemental Workload Measures ^[1]

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	696	4,955	8,098
East	918	11,084	18,350
Harbor	200	2,180	3,578
Mission	389	2,660	4,829
Pierce	743	6,518	11,816
Southwest	112	1,993	3,215
Trade-Tech	729	5,263	8,549
Valley	836	5,486	9,373
West	239	2,527	4,582
Unallocated	0	13	30
Total District	4,862	42,679	72,420
Total State	4,862	42,679	72,420

^[1] Per 2024-25 P1 Exhibit C

Student Success Allocation – Total Revenue

Location	All Students	Pell	CA Promise Grant	Total Success
City	6,922,048	1,528,894	1,342,277	9,793,219
East	13,025,065	2,681,331	2,333,380	18,039,776
Harbor	3,385,629	702,870	611,449	4,699,948
Mission	4,027,687	896,791	820,198	5,744,676
Pierce	10,024,974	1,918,881	1,753,136	13,696,991
Southwest	1,801,942	436,134	369,937	2,608,013
Trade-Tech	7,237,098	1,600,046	1,430,416	10,267,560
Valley	7,102,921	1,579,139	1,411,170	10,093,230
West	4,500,325	918,699	861,854	6,280,878
Total	58,027,689	12,262,785	10,933,817	81,224,291

Student Success Allocation – All Student Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 year	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$3,020.86	\$2,265.64	\$2,265.64	\$1,510.43	\$1,510.43	\$1,132.82	\$755.21	\$755.21				
City	1,325,150	1,192,484	0	912,300	468,233	575,474	1,517,227	931,180	6,922,048	12%	0	6,922,048
East	3,377,321	1,622,957	0	1,091,537	870,008	990,464	3,273,101	1,799,677	13,025,065	22%	0	13,025,065
Harbor	957,613	956,857	0	31,216	320,211	348,154	379,621	391,957	3,385,629	6%	0	3,385,629
Mission	1,062,336	746,908	0	243,683	323,232	329,651	840,302	481,575	4,027,687	7%	0	4,027,687
Pierce	2,745,961	1,666,004	0	531,671	1,392,113	1,292,928	1,451,523	944,774	10,024,974	17%	0	10,024,974
Southwest	298,058	515,057	0	22,656	194,845	145,756	271,122	354,448	1,801,942	3%	0	1,801,942
Trade-Tech	453,129	1,113,187	0	1,041,693	209,446	204,286	3,096,129	1,119,228	7,237,098	12%	0	7,237,098
Valley	1,912,204	1,044,462	0	262,311	832,247	794,864	1,347,303	909,530	7,102,921	12%	0	7,102,921
West	861,952	738,600	132,163	325,246	194,845	357,972	1,175,114	714,433	4,500,325	8%	0	4,500,325
Total District	12,993,724	9,596,516	132,163	4,462,313	4,805,180	5,039,549	13,351,442	7,646,802	58,027,689		0	58,027,689
Total State – P1	12,993,724	9,596,516	132,163	4,462,313	4,805,180	5,039,549	13,351,442	7,646,802	58,027,689			

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	439	526	0	604	310	508	2,009	1,233
East	1,118	716	0	723	576	874	4,334	2,383
Harbor	317	422	0	21	212	307	503	519
Mission	352	330	0	161	214	291	1,113	638
Pierce	909	735	0	352	922	1,141	1,922	1,251
Southwest	99	227	0	15	129	129	359	469
Trade-Tech	150	491	0	690	139	180	4,100	1,482
Valley	633	461	0	174	551	702	1,784	1,204
West	285	326	58	215	129	316	1,556	946
Unallocated	3	5	0	5	2	14	5	26
Total	4,304	4,241	58	2,960	3,183	4,463	17,684	10,151

Associate Degree for Transfer (ADT)
All Student Data

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	458	429	429	439
East	1,106	1,124	1,124	1,118
Harbor	333	309	309	317
Mission	323	366	366	352
Pierce	843	942	942	909
Southwest	92	102	102	99
Trade-Tech	160	145	145	150
Valley	633	633	633	633
West	314	271	271	285
Unallocated	1	4	4	3
Total	4,263	4,325	4,325	4,304

Associate Degrees (AA/AS)
All Student Data

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	497	541	541	526
East	735	707	707	716
Harbor	431	418	418	422
Mission	287	351	351	330
Pierce	704	751	751	735
Southwest	222	230	230	227
Trade-Tech	476	499	499	491
Valley	531	426	426	461
West	284	347	347	326
Unallocated	2	7	7	5
Total	4,169	4,277	4,277	4,241

¹ 2023-24 annual data

**BACCALAUREATE DEGREES
ALL STUDENT DATA**

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	0	0	0	0
East	0	0	0	0
Harbor	0	0	0	0
Mission	0	0	0	0
Pierce	0	0	0	0
Southwest	0	0	0	0
Trade-Tech	0	0	0	0
Valley	0	0	0	0
West	45	65	65	58
Unallocated	0	0	0	0
Total	45	65	65	58

**CREDIT CERTIFICATES
ALL STUDENT DATA**

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	598	607	607	604
East	742	713	713	723
Harbor	16	23	23	21
Mission	156	164	164	161
Pierce	126	465	465	352
Southwest	13	16	16	15
Trade-Tech	609	730	730	690
Valley	171	175	175	174
West	202	222	222	215
Unallocated	2	7	7	5
Total	2,635	3,122	3,122	2,960

¹ 2023-24 annual data

TRANSFER LEVEL MATH & ENGLISH
ALL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	276	327	327	310
East	592	568	568	576
Harbor	242	197	197	212
Mission	220	211	211	214
Pierce	835	965	965	922
Southwest	135	126	126	129
Trade-Tech	80	168	168	139
Valley	531	561	561	551
West	99	144	144	129
Unallocated	2	0	0	2
Total	3,012	3,267	3,267	3,183

TRANSFER TO A 4 YEAR UNIVERSITY
ALL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	488	518	518	508
East	973	825	825	874
Harbor	298	312	312	307
Mission	327	273	273	291
Pierce	1,254	1,085	1,085	1,141
Southwest	144	121	121	129
Trade-Tech	177	182	182	180
Valley	693	706	706	702
West	358	295	295	316
Unallocated	26	8	8	14
Total	4,738	4,325	4,325	4,463

¹2023-24 annual data

NINE OR MORE CTE UNITS
ALL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	1,877	2,075	2,075	2,009
East	3,832	4,585	4,585	4,334
Harbor	530	489	489	503
Mission	1,038	1,150	1,150	1,113
Pierce	1,850	1,958	1,958	1,922
Southwest	339	369	369	359
Trade-Tech	3,673	4,313	4,313	4,100
Valley	1,662	1,845	1,845	1,784
West	1,524	1,572	1,572	1,556
Unallocated	6	4	4	5
Total	16,331	18,360	18,360	17,684

REGIONAL LIVING WAGE
ALL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	1,615	1,042	1,042	1,233
East	2,963	2,093	2,093	2,383
Harbor	679	439	439	519
Mission	851	531	531	638
Pierce	1,637	1,058	1,058	1,251
Southwest	596	406	406	469
Trade-Tech	1,808	1,319	1,319	1,482
Valley	1,527	1,043	1,043	1,204
West	1,224	807	807	946
Unallocated	43	17	17	26
Total	12,943	8,755	8,755	10,151

¹ 2023-24 annual data

STUDENT SUCCESS ALLOCATION – PELL STUDENT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$1,142.96	\$857.21	\$857.21	\$571.47	\$571.47	\$428.61	\$285.74	\$285.74	\$1,142.96			
City	348,982	302,025	0	199,444	98,103	116,011	353,938	110,391	1,528,894	12%	348,982	302,025
East	925,413	430,607	0	72,577	199,825	237,594	565,958	249,357	2,681,331	22%	925,413	430,607
Harbor	220,209	188,016	0	6,858	63,243	73,578	87,627	63,339	702,870	6%	220,209	188,016
Mission	268,213	173,729	0	58,290	64,957	71,578	185,446	74,578	896,791	7%	268,213	173,729
Pierce	563,858	368,888	0	108,961	233,351	233,594	288,408	121,821	1,918,881	16%	563,858	368,888
Southwest	87,246	134,583	0	5,715	44,765	33,717	68,483	61,625	436,134	4%	87,246	134,583
Trade-Tech	140,583	281,452	0	239,256	49,528	53,719	686,065	149,443	1,600,046	13%	140,583	281,452
Valley	491,852	247,163	0	44,194	169,537	176,160	319,554	130,679	1,579,139	13%	491,852	247,163
West	223,638	182,015	25,716	68,005	39,051	73,293	222,973	84,008	918,699	7%	223,638	182,015
Total District	3,269,994	2,308,478	25,716	803,300	962,360	1,069,244	2,778,452	1,045,241	12,262,785		3,269,994	2,308,478
Total State - Proj	3,269,994	2,308,478	25,716	803,300	962,360	1,069,244	2,778,452	1,045,241	12,262,785			

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	305	352	0	349	172	271	1,239	386
East	810	502	0	127	350	554	1,981	873
Harbor	193	219	0	12	111	172	307	222
Mission	235	203	0	102	114	167	649	261
Pierce	493	430	0	191	408	545	1,009	426
Southwest	76	157	0	10	78	79	240	216
Trade-Tech	123	328	0	419	87	125	2,401	523
Valley	430	288	0	77	297	411	1,118	457
West	196	212	30	119	68	171	780	294
Unallocated	1	3	0	2	0	7	2	14
Total	2,862	2,696	30	1,408	1,684	2,502	9,725	3,672

ASSOCIATE DEGREE FOR TRANSFER (ADT)
PELL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	308	304	304	305
East	779	825	825	810
Harbor	198	190	190	193
Mission	202	251	251	235
Pierce	482	499	499	493
Southwest	59	85	85	76
Trade-Tech	125	122	122	123
Valley	433	429	429	430
West	197	195	195	196
Unallocated	1	0	0	1
Total	2,784	2,900	2,900	2,862

ASSOCIATE DEGREES (AA/AS)
PELL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	321	368	368	352
East	521	493	493	502
Harbor	210	224	224	219
Mission	188	210	210	203
Pierce	407	442	442	430
Southwest	157	157	157	157
Trade-Tech	317	334	334	328
Valley	335	265	265	288
West	187	225	225	212
Unallocated	2	4	4	3
Total	2,645	2,722	2,722	2,696

¹ 2023-24 annual data

**BACCALAUREATE DEGREES
PELL STUDENT DATA**

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	0	0	0	0
East	0	0	0	0
Harbor	0	0	0	0
Mission	0	0	0	0
Pierce	0	0	0	0
Southwest	0	0	0	0
Trade-Tech	0	0	0	0
Valley	0	0	0	0
West	28	31	31	30
Unallocated	0	0	0	0
Total	28	31	31	30

**CREDIT CERTIFICATES
PELL STUDENT DATA**

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	343	352	352	349
East	121	130	130	127
Harbor	8	14	14	12
Mission	104	101	101	102
Pierce	60	256	256	191
Southwest	8	11	11	10
Trade-Tech	360	448	448	419
Valley	74	79	79	77
West	109	124	124	119
Unallocated	2	2	2	2
Total	1,189	1,517	1,517	1,408

¹ 2023-24 annual data

TRANSFER LEVEL MATH & ENGLISH
PELL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	149	183	183	172
East	349	350	350	350
Harbor	126	103	103	111
Mission	113	114	114	114
Pierce	349	438	438	408
Southwest	79	78	78	78
Trade-Tech	50	105	105	87
Valley	284	303	303	297
West	45	80	80	68
Unallocated	0	0	0	0
Total	1,544	1,754	1,754	1,684

TRANSFER TO A 4 YEAR UNIVERSITY
PELL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	270	271	271	271
East	627	518	518	554
Harbor	167	174	174	172
Mission	193	154	154	167
Pierce	585	525	525	545
Southwest	94	71	71	79
Trade-Tech	106	135	135	125
Valley	393	420	420	411
West	191	161	161	171
Unallocated	18	2	2	7
Total	2,644	2,431	2,431	2,502

¹ 2023-24 annual data

NINE OR MORE CTE UNITS
PELL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	1,130	1,293	1,293	1,239
East	1,884	2,029	2,029	1,981
Harbor	310	305	305	307
Mission	601	673	673	649
Pierce	952	1,038	1,038	1,009
Southwest	215	252	252	240
Trade-Tech	2,079	2,562	2,562	2,401
Valley	1,027	1,164	1,164	1,118
West	741	800	800	780
Unallocated	3	1	1	2
Total	8,942	10,117	10,117	9,725

REGIONAL LIVING WAGE
PELL STUDENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	499	330	330	386
East	1,168	725	725	873
Harbor	313	176	176	222
Mission	355	214	214	261
Pierce	593	343	343	426
Southwest	247	200	200	216
Trade-Tech	677	446	446	523
Valley	616	378	378	457
West	406	238	238	294
Unallocated	27	8	8	14
Total	4,901	3,058	3,058	3,672

¹ 2023-24 annual data

STUDENT SUCCESS ALLOCATION – CA PROMISE GRANT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$761.97	\$571.47	\$571.47	\$380.99	\$380.99	\$285.74	\$190.49	\$190.49				
City	290,309	259,639	0	173,350	83,690	104,010	300,917	130,362	1,342,277	12%	0	1,342,277
East	762,475	366,504	0	67,435	165,222	204,877	490,142	276,725	2,333,380	21%	0	2,333,380
Harbor	184,650	160,393	0	6,096	57,656	63,530	76,007	63,117	611,449	6%	0	611,449
Mission	235,956	155,821	0	51,814	61,593	63,435	168,460	83,119	820,198	8%	0	820,198
Pierce	504,676	321,167	0	96,898	215,258	209,448	262,882	142,807	1,753,136	16%	0	1,753,136
Southwest	70,609	106,865	0	5,461	37,972	28,765	59,307	60,958	369,937	3%	0	369,937
Trade-Tech	106,929	240,780	0	210,433	44,068	44,576	622,980	160,650	1,430,416	13%	0	1,430,416
Valley	407,652	221,731	0	41,655	158,618	151,252	280,915	149,347	1,411,170	13%	0	1,411,170
West	189,984	161,917	27,431	67,562	34,162	66,673	214,052	100,073	861,854	8%	0	861,854
Total District	2,753,240	1,994,817	27,431	720,704	858,239	936,566	2,475,662	1,167,158	10,933,817		0	10,933,817
Total State - Proj	2,753,240	1,994,817	27,431	720,704	858,239	936,566	2,475,662	1,167,158	10,933,817			

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	381	454	0	455	220	364	1,580	684
East	1,001	641	0	177	434	717	2,573	1,453
Harbor	242	281	0	16	151	222	399	331
Mission	310	273	0	136	162	222	884	436
Pierce	662	562	0	254	565	733	1,380	750
Southwest	93	187	0	14	100	101	311	320
Trade-Tech	140	421	0	552	116	156	3,270	843
Valley	535	388	0	109	416	529	1,475	784
West	249	283	48	177	90	233	1,124	525
Unallocated	3	5	0	3	0	10	2	19
Total	3,616	3,496	48	1,895	2,253	3,288	12,998	6,146

ASSOCIATE DEGREE FOR TRANSFER (ADT)
PROMISE GRANT RECIPIENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	391	376	376	381
East	984	1,009	1,009	1,001
Harbor	259	234	234	242
Mission	277	326	326	310
Pierce	627	680	680	662
Southwest	84	97	97	93
Trade-Tech	153	134	134	140
Valley	537	534	534	535
West	272	238	238	249
Unallocated	1	4	4	3
Total	3,585	3,632	3,632	3,616

ASSOCIATE DEGREES (AA/AS)
PROMISE GRANT RECIPIENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	427	468	468	454
East	668	628	628	641
Harbor	272	285	285	281
Mission	246	286	286	273
Pierce	542	572	572	562
Southwest	185	188	188	187
Trade-Tech	402	431	431	421
Valley	450	357	357	388
West	244	303	303	283
Unallocated	2	7	7	5
Total	3,438	3,525	3,525	3,496

¹ 2023-24 annual data

**BACCALAUREATE DEGREES
PROMISE GRANT RECIPIENT DATA**

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	0	0	0	0
East	0	0	0	0
Harbor	0	0	0	0
Mission	0	0	0	0
Pierce	0	0	0	0
Southwest	0	0	0	0
Trade-Tech	0	0	0	0
Valley	0	0	0	0
West	38	53	53	48
Unallocated	0	0	0	0
Total	38	53	53	48

**CREDIT CERTIFICATES
PROMISE GRANT RECIPIENT DATA**

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	465	450	450	455
East	165	183	183	177
Harbor	10	19	19	16
Mission	132	138	138	136
Pierce	89	337	337	254
Southwest	13	15	15	14
Trade-Tech	489	584	584	552
Valley	108	110	110	109
West	166	183	183	177
Unallocated	2	4	4	3
Total	1,639	2,023	2,023	1,895

¹ 2023-24 annual data

TRANSFER LEVEL MATH & ENGLISH
PROMISE GRANT RECIPIENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	189	235	235	220
East	445	428	428	434
Harbor	172	141	141	151
Mission	163	161	161	162
Pierce	493	601	601	565
Southwest	101	99	99	100
Trade-Tech	61	143	143	116
Valley	387	431	431	416
West	61	104	104	90
Unallocated	0	0	0	0
Total	2,072	2,343	2,343	2,253

TRANSFER TO A 4 YEAR UNIVERSITY
PROMISE GRANT RECIPIENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	360	366	366	364
East	795	678	678	717
Harbor	213	227	227	222
Mission	264	201	201	222
Pierce	795	702	702	733
Southwest	118	92	92	101
Trade-Tech	144	162	162	156
Valley	526	531	531	529
West	260	220	220	233
Unallocated	22	4	4	10
Total	3,497	3,183	3,183	3,288

¹ 2023-24 annual data

NINE OR MORE CTE UNITS
PROMISE GRANT RECIPIENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	1,471	1,634	1,634	1,580
East	2,523	2,598	2,598	2,573
Harbor	405	396	396	399
Mission	813	920	920	884
Pierce	1,334	1,403	1,403	1,380
Southwest	282	326	326	311
Trade-Tech	2,881	3,465	3,465	3,270
Valley	1,346	1,539	1,539	1,475
West	1,073	1,149	1,149	1,124
Unallocated	3	2	2	2
Total	12,131	13,432	13,432	12,998

REGIONAL LIVING WAGE
PROMISE GRANT RECIPIENT DATA

	2022-23	2023-24	2024-25 ¹	3yr Avg
City	905	574	574	684
East	1,872	1,243	1,243	1,453
Harbor	456	269	269	331
Mission	569	370	370	436
Pierce	1,015	617	617	750
Southwest	376	292	292	320
Trade-Tech	1,100	715	715	843
Valley	1,018	667	667	784
West	704	436	436	525
Unallocated	36	10	10	19
Total	8,051	5,193	5,193	6,146

¹ 2023-24 annual data

COLLEGE HOLD HARMLESS CALCULATION

	2025-26 Min Base	2025-26 Base Funds Remaining	2025-26 EPA	2025-26 Total Allocated Base	2025-26 Supplemental	2025-26 Student Success	2025-26 Total TCR	2025-26 Hold Harmless Amount	2024-25 Floor
City	18,016,786	38,866,583	11,870,871	68,754,240	17,609,169	9,793,219	96,156,628	660,668	96,817,296
East	21,945,738	79,501,976	24,281,985	125,729,699	38,873,628	18,039,776	182,643,103	3,193,976	185,837,079
Harbor	10,561,071	22,984,789	7,020,157	40,566,017	7,630,768	4,699,948	52,896,733	365,277	53,262,010
Mission	11,823,605	27,792,822	8,488,656	48,105,083	10,089,827	5,744,676	63,939,586	0	63,667,878
Pierce	18,343,814	44,603,718	13,623,143	76,570,675	24,433,059	13,696,991	114,700,725	2,408,063	117,108,788
Southwest	11,234,246	15,295,735	4,671,718	31,201,699	6,813,643	2,608,013	40,623,355	4,460,484	45,083,839
Trade-Tech	15,751,706	39,621,156	12,101,339	67,474,201	18,623,531	10,267,560	96,365,292	1,600,179	97,965,471
Valley	15,766,960	44,504,719	13,592,907	73,864,586	20,101,528	10,093,230	104,059,344	2,908,247	106,967,591
West	10,677,322	24,122,996	7,367,795	42,168,113	9,411,024	6,280,878	57,860,015	4,808,079	62,668,094
Floor/Growth Subsidy ^[1]								(20,404,973)	
TCR B-One Time Stability ^[2]								34,279,341	(4,994,034)
TOTAL	134,121,248	337,294,494	103,018,571	574,434,313	153,586,177	81,224,291	809,244,781	34,279,341	824,384,012

[1] Subsidy to be paid from one-time stability

[2] Calculated 2024-25 SCFF from P1

ASSESSMENT CALCULATION

Total Assessment	200,781,992
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FY25 Assessment Methodology

Location	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	68,754,240	660,668	69,414,908	11.7%	23,430,301
East	125,729,699	3,193,976	128,923,675	21.7%	43,516,884
Harbor	40,566,017	365,277	40,931,294	6.9%	13,815,945
Mission	48,105,083	0	48,105,083	8.1%	16,237,385
Pierce	76,570,675	2,408,063	78,978,738	13.3%	26,658,475
Southwest	31,201,699	4,460,484	35,662,183	6.0%	12,037,410
Trade-Tech	67,474,201	1,600,179	69,074,380	11.6%	23,315,359
Valley	73,864,586	2,908,247	76,772,833	12.9%	25,913,894
West	42,168,113	4,808,079	46,976,192	7.9%	15,856,339
Total	574,434,313	20,404,973	594,839,286		200,781,992

Prior Assessment Methodology

Location	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	68,754,240	0	68,754,240	12.0%	24,031,665
East	125,729,699	0	125,729,699	21.9%	43,946,294
Harbor	40,566,017	0	40,566,017	7.1%	14,179,038
Mission	48,105,083	0	48,105,083	8.4%	16,814,167
Pierce	76,570,675	0	76,570,675	13.3%	26,763,744
Southwest	31,201,699	0	31,201,699	5.4%	10,905,928
Trade-Tech	67,474,201	0	67,474,201	11.7%	23,584,254
Valley	73,864,586	0	73,864,586	12.9%	25,817,884
West	42,168,113	0	42,168,113	7.3%	14,739,018
Total	574,434,313	0	574,434,313		200,781,992

DEDICATED REVENUE PROJECTIONS/DISTRIBUTION

	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	ESC	Total
Salvage Sales	2,000	7,000	6,200	0	0	0	3,300	0	0	0	18,500
Admin Allowance	60,933	102,182	33,789	40,111	81,141	18,155	54,489	68,439	36,761	0	496,000
Class Audit Fees	6,000	10,000	800	1,600	6,000	0	3,168	4,000	4,000	0	35,568
Sevis Fees	15,000	8,000	875	700	7,225	150	3,300	2,000	1,500	0	38,750
Library Fines	10,000	0	0	550	5,500	0	660	100	2,500	0	19,310
Forgn St Appl Fee	40,000	15,000	28,000	32,500	75,000	1,500	26,400	46,000	40,000	0	304,400
Transcripts	0	0	0	0	0	0	2,640	0	0	0	2,640
Emerg Transcr Fees	300,000	0	200,000	443,000	900,000	600,000	625,000	120,000	500,000	0	3,688,000
Facility Rental	0	500,000	0	0	0	0	0	180,000	0	0	680,000
Civic Center Rental	0	0	0	0	0	0	0	0	350,000	0	350,000
Baccalaureate Fees	0	0	0	110,000	0	0	0	0	0	0	110,000
Gym Membership Fees	1,000	0	0	0	0	0	0	1,000	0	0	2,000
Program Development	1,500	134	0	0	75,000	0	7,920	5,000	0	0	89,554
Traffic Citations	0	0	0	1,000	200	0	0	0	0	0	1,200
Donations	200	0	0	0	0	0	132	0	0	0	332
Dup Reg Receipt	1,500	1,600	1,500	900	0	0	792	0	0	0	6,292
Dup Diploma/Certif	4,000	0	0	1,500	0	0	1,584	2,000	0	0	9,084
Verification Fees	200	67	0	0	700	0	0	0	0	0	967
Copy Machine	0	7,867	12,000	63,000	2,000	0	1,500	75,000	0	0	161,367
Returned Checks	0	60,000	0	0	3,000	0	0	39,000	0	0	102,000
Other: Income	442,333	711,850	283,164	694,861	1,155,766	619,805	730,885	542,539	934,761	0	6,115,964
Other: Local	2,000	7,000	6,200	0	0	0	3,300	0	0	0	18,500
Subtotal Non-Specific	60,933	102,182	33,789	40,111	81,141	18,155	54,489	68,439	36,761	0	496,000
Farm Sales	0	0	0	0	5,000	0	0	0	0	0	5,000
Swap Meet	0	0	1,100,000	0	0	0	0	0	0	0	1,100,000
Golf Driving Range	0	0	110,000	0	0	0	0	0	0	0	110,000
Contract Educ	25,000	50,000	236,000	0	0	0	275,000	0	0	0	586,000
Journalism	3,000	2,000	0	0	5,000	0	0	0	0	0	10,000
Van de Kamp	0	0	0	0	0	0	0	0	0	1,146,960	1,146,960
Subtotal Specific	28,000	52,000	1,446,000	0	10,000	0	275,000	0	0	1,146,960	2,957,960
Location Total	470,333	763,850	1,729,164	694,861	1,165,766	619,805	1,005,885	542,539	934,761	1,146,960	9,073,924

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

DISTRICTWIDE SERVICES APPROPRIATIONS

ITEM	C	E	H	M	P	S	T	V	W	D	TOTAL
A. Operating Budgets											
Academic Senate	0	0	0	0	0	0	0	0	0	1,366,350	1,366,350
Accreditation	0	0	0	0	0	0	0	0	0	25,000	25,000
Audit Expense	0	0	0	0	0	0	0	0	0	700,000	700,000
Benefits-Retiree	0	0	0	0	0	0	0	0	0	35,744,069	35,744,069
Central Financial Aid Unit (CFAU)	0	0	0	0	0	0	0	0	0	2,400,095	2,400,095
Dolores Huerta Center	0	0	0	0	0	0	0	0	0	510,966	510,966
DW Mandatory Memberships	0	0	0	0	0	0	0	0	0	660,561	660,561
DW Marketing (Public Relations)	0	0	0	0	0	0	0	0	0	1,569,801	1,569,801
Employee Assistance Program	0	0	0	0	0	0	0	0	0	149,854	149,854
Environmental Health And Safety	0	0	0	0	0	0	0	0	0	811,500	811,500
Framework for Racial Equity	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
Gold Creek*	0	0	0	0	0	0	0	180,772	0	0	180,772
HR-Training & Development	0	0	0	0	0	0	0	0	0	100,000	100,000
Metro Records*	0	0	0	128,922	0	0	0	0	0	0	128,922
Online ADA Compliance	0	0	0	0	0	0	0	0	0	999,669	999,669
Total Operating Budgets											47,347,559
B. Operating Budget w/ Variable Expenses											
Collective Bargaining	0	0	0	0	0	0	0	0	0	868,421	868,421
Insurance	0	0	0	0	0	0	0	0	0	17,074,523	17,074,523
Legal Expense	0	0	0	0	0	0	0	0	0	8,454,003	8,454,003
Reserve for Insur/Legal/WC	0	0	0	0	0	0	0	0	0	4,238,965	4,238,965
Staff Training-Legal	0	0	0	0	0	0	0	0	0	417,004	417,004
Worker's Compensation	0	0	0	0	0	0	0	0	0	5,598,921	5,598,921
Total Op Budgets w/ Variable Expenses											36,651,837
C. Other Districtwide Accounts											
Board Election	0	0	0	0	0	0	0	0	0	4,500,000	4,500,000
District Safety/Operations	0	0	0	0	0	0	0	0	0	1,015,173	1,015,173
District Safety/Sheriff	0	0	0	0	0	0	0	0	0	26,000,000	26,000,000
Districtwide Benefits	0	0	0	0	0	0	0	0	0	240,000	240,000
Financial Services	0	0	0	0	0	0	0	0	0	50,000	50,000
Health Benefits Administration	0	0	0	0	0	0	0	0	0	746,000	746,000
LA College Promise	0	0	0	0	0	0	0	0	0	52,425	52,425
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	801,700	801,700
Staff Development	0	0	0	0	0	0	0	0	0	35,000	35,000
SW WEC Settlement	0	0	0	0	0	0	0	0	0	405,911	405,911
Tuition Reimbursement	0	0	0	0	0	0	0	0	0	658,000	658,000
Vacation Balance	0	0	0	0	0	0	0	0	0	700,000	1,300,000
Wellness Program	0	0	0	0	0	0	0	0	0	5,000	5,000
Total Other Districtwide Accounts											35,926,209
D. Districtwide Information Technology											
IT- Academic & Student Applications	0	0	0	0	0	0	0	0	0	4,841,496	4,841,496
IT- Cyber Security	0	0	0	0	0	0	0	0	0	0	255,584
IT- Dwide College Technology Services	0	0	0	0	0	0	0	0	0	4,001,066	4,001,066
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	1,618,151	1,618,151
IT- Information Security	0	0	0	0	0	0	0	0	0	813,850	813,850
IT- Network	0	0	0	0	0	0	0	0	0	3,525,000	3,525,000
IT- Region 1 College Technology Svcs	0	0	0	0	0	0	0	0	0	5,580,799	5,580,799
IT- Region 2 College Technology Svcs	0	0	0	0	0	0	0	0	0	4,716,925	4,716,925
IT- Region 3 College Technology Svcs	0	0	0	0	0	0	0	0	0	4,508,759	4,508,759
IT-Service Center	0	0	0	0	0	0	0	0	0	743,000	743,000
IT-Software Engineering	0	0	0	0	0	0	0	0	0	2,198,030	2,198,030
IT-Student Systems & Web Services	0	0	0	0	0	0	0	0	0	2,356,870	2,356,870
Total DW Information Technology											35,159,530
Total Districtwide Services	0	0	0	128,922	0	0	0	180,772	0	153,919,857	155,085,135

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